

# TOWN OF LITCHFIELD NEW HAMPSHIRE



## **ANNUAL REPORTS**

for

2012



Incorporated: 1734

**Origin**: This town is situated on the east bank of the Merrimack River and maintains its agricultural heritage to this day. It was known as Naticook until 1729 when the land was granted to William Brenton, Governor of Rhode Island and son-in-law to that state's Governor Cranston, and renamed Brenton's Farm. In 1734 the town was separated from Dunstable, which had been granted by the Massachusetts government, and named Litchfield in honor of George Henry Lee, Earl of Litchfield. The town was incorporated under the New Hampshire government as Litchfield in 1749. Litchfield was the opposite landing-site of Thornton's Ferry, originating across the Merrimack River in the town of Merrimack.

Population, Year of the First Census Taken: 357 residents in 1790

**Population Trends:** Litchfield had the second largest percent change in population, growing over 17 times larger. Population change for Litchfield totaled 6,996 over 50 years, from 427 in 1950 to 7,423 in 2000. The largest decennial percent change was 192 percent between 1970 and 1980. The 2010 Census estimate for Litchfield was 8,271 residents.

Population Density and Land Area, 2009 (NH Office of Energy and Planning): 572.3 persons per square mile of land area. Litchfield contains 14.9 square miles of land area and 0.4 square miles of inland water area.

# TOWN OF LITCHFIELD NEW HAMPSHIRE



### **Annual Reports**

Year ending December 31, 2012

also

Annual Report of the School District

Year ending June 30, 2012



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#### **DEDICATION**

This year's Town Report is dedicated to Leon "Jimmy" Calawa who served Litchfield in a number of roles during his lifetime, including as a member of the School Board, Chairman of the committee for relocation and refurbishment of the Old Town Hall and Fire Chief as well as a state representative.

From the Litchfield Fire Department History

Under Jim's watch, the Department got its first real fire coats, boots, helmets, respirator, and its first "new" hose and nozzles. The town bought new pumps so that the Department could now draw water from brooks throughout the town

There were about 20 men on the department. Jim's main goal was to build up the department so they wouldn't have to call Hudson for so many fires. There were also many work sessions to finish building the fire station and install a heating unit. Jim's own building crews sometimes worked on the construction, and he paid them himself.



Remarks delivered on the Floor of the NH House of Representatives by State Representative Ralph Boehm

This past August, former State Representative, Leon C. Calawa, Jr., died after an extended illness. His friends called him Jimmy.

He was born in Nashua on February 16, 1929, raised in Litchfield. He was a veteran of the United States Navy.

He was a well known real estate developer in Litchfield and Londonderry, having extensive property holdings in those towns. He was a founding partner of the Passaconaway Country Club in Litchfield. And from what I've heard, an avid golfer.

One hears the term 'town father', Leon Calawa, fits that description. For many years, Leon served on the Litchfield School Board. He was the chairman of the committee for the relocation and refurbishment of the Old Town Hall in Litchfield, now the Litchfield Historical Society Building. He also served for many years as the Fire Chief for the town. He was an instrumental force behind the construction of the Litchfield Fire Station in 1957, which by the way is still the town's only fire station. He generously donated his time, building materials and paid his construction crew to help erect the building. We don't see that happening too much anymore. The population of Litchfield then was about 500, it is now about 8500. I remember one time he remarked that when he was young while sitting on his front porch on a Sunday afternoon and when the occasional car went by on 3A he knew who was a resident and who wasn't.

Leon Calawa served for many terms as Litchfield's representative to the New Hampshire State Legislature. For many years he served as the vice chair of the Public Works Committee. He also played a leadership role in rehabilitating both state and county buildings, in particular the Walker Building in Concord and the state buildings on Pleasant St. He was recognized by the New Hampshire Chapter of the American Institute of Architects and by the New Hampshire Preservation Alliance for his role in saving many historic New Hampshire buildings.

I first met Jimmy when I was a Selectman in the late 80s. And he was always a gentleman, I never heard him raise his voice or show anger and this is attested by all who knew him. I campaigned with him 3 times running for state rep, in 2002, 4, and 6. The one time where I noticed he was upset, and that was when redistricting took away Litchfield's house seats in 2002. We lost in 2002 and in 2006 but successful in 2004, as the bigger towns we were districted with took all the seats. At least before he passed away, we had received our representation back. So hopefully he took solace in that. So if you are ever in Litchfield playing golf at Passaconaway, or in the state house and things aren't going your way, remember to keep your cool like Jimmy Calawa always did.



#### **TOWN OFFICIALS**

#### **BOARD OF SELECTMEN**

John R. Brunelle, Chairman-2013

George Lambert – 2013 Frank A. Byron – 2014 Brent Lemire – 2014 M. Pat Jewett - 2015

#### TOWN ADMINISTRATOR

Jason Hoch

DIRECTOR OF LIBRARY SERVICES
Vicki L. Varick

POLICE CHIEF
Joseph O'Brion

CODE ENFORCEMENT Kevin Lynch TRANSFER STATION
Dave Mellen

#### **TOWN CLERK/TAXCOLLECTOR**

Theresa L. Briand - 2014

## DEPUTY TOWN CLERK/TAX COLLECTOR

Patricia A. Textor - 2014

#### **MODERATOR**

John Regan - 2015

#### **ASSISTANT MODERATOR**

Philip M. Reed - 2015

#### **ROAD AGENT**

Jack Pinciaro - 2013

#### **FIRE CHIEF**

Frank Fraitzl - 2015

#### **TREASURER**

Sharon Harding Reed - 2014

#### **DEPUTY TREASURER**

Debra Hogencamp - 2014

#### **CHECKLIST SUPERVISORS**

Shirley Reed – 2018 Christine Lepine – 2014 Robert Redding – 2016

#### **CABLE ADVISORY COMMITTEE**

John Beaulieu – 2012 (Alt.) Ken Stiouphile – 2012 (Alt.) Russell Blanchette – 2013 Timothy Kearns – 2013 Richard Pentheny – 2014 Brian Maillet - 2014 Cynthia Couture – 2014

#### **HEALTH OFFICER**

Kevin Lynch - 8/13/2013

## ZONING BOARD OF ADJUSTMENT

Gregory Lepine – 2015 Laura Gandia – 2015 Richard Riley Jr. – 2013 Albert Guilbeault – 2013 John R. Devereaux – 2013 John Regan – 2014 Eric Cushing – 2014 Thomas Cooney-2015 (Alt.)

#### **PLANNING BOARD**

Robert Curtis – 2015 Thomas R. Young – 2015 Leon Barry – 2013 Joel A. Kapelson – 2013 Russell Blanchette – 2014 Michael Croteau – 2014 Steven Perry Michael Caprioglio -2015 Frank Byron

#### TRUSTEES OF TRUST FUND

Steven P. Calawa – 2015 Michael Falzone – 2013 John Poulos Jr. – 2014

#### **CEMETERY TRUSTEES**

Steven P. Calawa – 2015 Warren W. Adams – 2013 Rhonda Lambert – 2014

## MOSQUITO DISTRICT COMMISSION

John Poulos Jr. – 2015 John Latsha – 2013 Valerie Hardy - 2015 Alfred Raccio- 2014

#### **BUDGET COMMITTEE**

Andrew Cutter – 2015 Cynthia Couture -2013 William Spencer – 2015 John Harte – 2013 Chris Pascucci – 2014 Raymond Peeples – 2014 John York/Derek Barka John Brunelle/George Lambert

#### **RECREATION COMMISSION**

Keith Buxton – 2012 Colleen Gamache – 2012 Elizabeth Darling – 2013 Jason Allen – 2013 Andrew Collins – 2013 Sandra Vance – 2014 John Bryant – 2014 John Brunelle

#### **LIBRARY TRUSTEES**

Gail Musco – 2015 Lynne Clifford – 2013 Kristin Robert – 2013 Peggy Drew – 2014 Mary Franck – 2014

## CONSERVATION COMMISSION

Roger St. Laurent Jr. – 2013 Sharon Jones – 2013 Richard Husband – 2015 Marion Godzik – 2015 Thomas W. Levesque Sr.-2014 Joan McKibben – 2014 Michael Croteau – 2014



### **TOWN OFFICIAL AND EMPLOYEE EARNINGS**

(The secretarial and clerical personnel also serve as staff to the Building, Health, and Highway departments, Zoning Board and various committees)  Perry, Steve 250.00 Mieckowski, Bertha A. 21 Jones, Sharon 59	7.09 8.34 4.78 4.78 3.66 6.88 2.49 0.79 5.95 7.61 1.79
also serve as staff to the Building, Health, and Highway departments, Zoning Board and various committees)  Perry, Steve 250.00 Mieckowski, Bertha A. 21 Jones, Sharon 59 Jones,	4.78 4.78 3.66 6.88 2.49 0.79 5.95 7.61 1.79
and Highway departments, Zoning Board and various committees)  Perry, Steve 250.00 Mieckowski, Bertha A. 21  Jewett, M. Patricia 950.00 Pinciaro, Nancy L. 46  Lambert, George A. 1,200.00 Regan, George 8  Byron, Frank A. 1,200.00 Regan, Patricia 68  Brunelle, John 1,200.00 Total 5,42  Langille, Linda 39,393.51 TOWN AND TALENT HALL, LIBRARY Brodeur, Theresa 45,367.62 Baril, Donna 10,555.34 Mite, Karen 38,033.30  Total 222,673.81  TOWN CLERK/TAX COLLECTOR'S McKibben, Joan A. 26,10  Brunelle, John 1,200.00 Total 5,62  Town AND TALENT HALL, LIBRARY CUSTODIANS AND GROUNDSKEEPER Arria, Ben 5,62  Total 222,673.81  PLANNING BOARD  McKibben, Joan A. 26,10  McKibben, Joan A. 26,10	4.78 3.66 6.88 2.49 0.79 5.95 7.61 1.79
Hogencamp, Debra   29     Jones, Sharon   59     Perry, Steve   250.00   Mieckowski, Bertha A.   21     Jewett, M. Patricia   950.00   Pinciaro, Nancy L.   46     Lambert, George A.   1,200.00   Regan, George   8     Byron, Frank A.   1,200.00   Regan, Patricia   68     Brunelle, John   1,200.00   Total   5,42     Lemire, Brent   1,200.00     Hoch, Jason   83,324.04     Langille, Linda   39,393.51   TOWN AND TALENT HALL, LIBRARY     Brodeur, Theresa   45,367.62   CUSTODIANS AND GROUNDSKEEPER     Baril, Donna   10,555.34   Arria, Ben   5,62     White, Karen   38,033.30   Total   5,62     Total   222,673.81   PLANNING BOARD     TOWN CLERK/TAX COLLECTOR'S   McKibben, Joan A.   26,10     Briand, Theresa L.   61,249.04	3.66 6.88 2.49 0.79 5.95 7.61 1.79
Dones, Sharon   59	6.88 2.49 0.79 5.95 7.61 1.79
Perry, Steve         250.00         Mieckowski, Bertha A.         21           Jewett, M. Patricia         950.00         Pinciaro, Nancy L.         46           Lambert, George A.         1,200.00         Regan, George         8           Byron, Frank A.         1,200.00         Regan, Patricia         68           Brunelle, John         1,200.00         Total         5,42           Lemire, Brent         1,200.00         Total         5,42           Hoch, Jason         83,324.04         Town AND TALENT HALL, LIBRARY           Brodeur, Theresa         45,367.62         CUSTODIANS AND GROUNDSKEEPER           Baril, Donna         10,555.34         Arria, Ben         5,62           White, Karen         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD           TOWN CLERK/TAX COLLECTOR'S         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04	2.49 0.79 5.95 7.61 1.79
Jewett, M. Patricia         950.00         Pinciaro, Nancy L.         46           Lambert, George A.         1,200.00         Regan, George         8           Byron, Frank A.         1,200.00         Regan, Patricia         68           Brunelle, John         1,200.00         Total         5,42           Lemire, Brent         1,200.00         Total         Town AND TALENT HALL, LIBRARY           Langille, Linda         39,393.51         TOWN AND TALENT HALL, LIBRARY           Briand, Theresa         45,367.62         CUSTODIANS AND GROUNDSKEEPER           CUSTODIANS AND GROUNDSKEEPER         Arria, Ben         5,62           Total         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04         McKibben, Joan A.         26,10	0.79 5.95 7.61 1.79
Lambert, George A.       1,200.00       Regan, George       8         Byron, Frank A.       1,200.00       Regan, Patricia       68         Brunelle, John       1,200.00       Total       5,42         Lemire, Brent       1,200.00       Total       5,42         Hoch, Jason       83,324.04       Town AND TALENT HALL, LIBRARY         Brodeur, Theresa       45,367.62       CUSTODIANS AND GROUNDSKEEPER         Baril, Donna       10,555.34       Arria, Ben       5,62         White, Karen       38,033.30       Total       5,62         Total       222,673.81       PLANNING BOARD         TOWN CLERK/TAX COLLECTOR'S       McKibben, Joan A.       26,10         Briand, Theresa L.       61,249.04	5.95 7.61 1.79
Byron, Frank A.         1,200.00         Regan, Patricia         68           Brunelle, John         1,200.00         Total         5,42           Lemire, Brent         1,200.00         Total         5,42           Hoch, Jason         83,324.04         Town AND TALENT HALL, LIBRARY           Brodeur, Theresa         45,367.62         CUSTODIANS AND GROUNDSKEEPER           Baril, Donna         10,555.34         Arria, Ben         5,62           White, Karen         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD           TOWN CLERK/TAX COLLECTOR'S         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04	7.61 1.79
Brunelle, John 1,200.00 Lemire, Brent 1,200.00 Hoch, Jason 83,324.04 Langille, Linda 39,393.51 Brodeur, Theresa 45,367.62 Baril, Donna 10,555.34 White, Karen 38,033.30 Total 222,673.81  TOWN CLERK/TAX COLLECTOR'S Briand, Theresa L. 61,249.04  Total 5,42  Total 5,42  TOWN AND TALENT HALL, LIBRARY CUSTODIANS AND GROUNDSKEEPER Arria, Ben 5,62  Total 5,62  PLANNING BOARD McKibben, Joan A. 26,10	1.79 SS 0.86
Lemire, Brent       1,200.00         Hoch, Jason       83,324.04         Langille, Linda       39,393.51       TOWN AND TALENT HALL, LIBRARY         Brodeur, Theresa       45,367.62       CUSTODIANS AND GROUNDSKEEPER         Baril, Donna       10,555.34       Arria, Ben       5,62         White, Karen       38,033.30       Total       5,62         Total       222,673.81       PLANNING BOARD         TOWN CLERK/TAX COLLECTOR'S       McKibben, Joan A.       26,10         Briand, Theresa L.       61,249.04	e <b>S</b> 0.86
Hoch, Jason         83,324.04           Langille, Linda         39,393.51         TOWN AND TALENT HALL, LIBRARY           Brodeur, Theresa         45,367.62         CUSTODIANS AND GROUNDSKEEPER           Baril, Donna         10,555.34         Arria, Ben         5,62           White, Karen         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD           TOWN CLERK/TAX COLLECTOR'S         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04         McKibben, Joan A.         26,10	0.86
Langille, Linda 39,393.51 Brodeur, Theresa 45,367.62 Baril, Donna 10,555.34 White, Karen 38,033.30 Total 222,673.81  TOWN AND TALENT HALL, LIBRARY CUSTODIANS AND GROUNDSKEEPER Arria, Ben 5,62  Total 5,62  PLANNING BOARD  McKibben, Joan A. 26,10  Briand, Theresa L. 61,249.04	0.86
Brodeur, Theresa         45,367.62         CUSTODIANS AND GROUNDSKEEPER           Baril, Donna         10,555.34         Arria, Ben         5,62           White, Karen         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD           TOWN CLERK/TAX COLLECTOR'S         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04         McKibben, Joan A.         26,10	0.86
Baril, Donna       10,555.34       Arria, Ben       5,62         White, Karen       38,033.30       Total       5,62         Total       222,673.81       PLANNING BOARD         TOWN CLERK/TAX COLLECTOR'S       McKibben, Joan A.       26,10         Briand, Theresa L.       61,249.04	0.86
White, Karen         38,033.30         Total         5,62           Total         222,673.81         PLANNING BOARD           TOWN CLERK/TAX COLLECTOR'S         McKibben, Joan A.         26,10           Briand, Theresa L.         61,249.04         61,249.04	
Total 222,673.81  PLANNING BOARD  TOWN CLERK/TAX COLLECTOR'S McKibben, Joan A. 26,10  Briand, Theresa L. 61,249.04	0.86
TOWN CLERK/TAX COLLECTOR'S McKibben, Joan A. 26,100 Briand, Theresa L. 61,249.04	
TOWN CLERK/TAX COLLECTOR'S McKibben, Joan A. 26,10 Briand, Theresa L. 61,249.04	
Briand, Theresa L. 61,249.04	1 11
	1.11
Croteau, Claire L. 30,047.30 Does not include Special Detail	
Total 132,066.66 Includes uniform allowance	
O'Brion Jr., Joseph E. 82,13	2 42
TOWN TREASURER Brown, Anthony P. 61,97	
Harding Reed, Sharon 7,000.00 Costa, Jeffrey S. 79,41	
Hogencamp, Debra 1,000.00 Donnelly, David A. 81,54	
<b>Total 8,000.00</b> Gott, Gary L. 72,32	
Hartley III, Russell 72,66	
TRUSTEES OF TRUST FUNDS O'Donaghue, Timothy 84,63	
Lascelles, Maureen 21.99 Sargent, Ben 79,54	
Falzone, Michael 87.96 Savage, Heath H. 79,31	
Poulos Jr., John 87.96 Bennett, Robert D. 18,98	
<b>Total 197.91</b> Corl, Michael T. 31,57	
	4.77
VOTER REGISTRATION & ELECTIONS Houle, Michael R. 30,09	
Lepine, Christine E. 328.24 Lamy, Raymond 13,61	
Redding, Robert M. 328.24 Tessier Jr., Dennis 65,62	
Reed, Shirley-Ann 328.24 Bessette, Carol A. 43,18	
Regan, John G. 761.80 Diviny, Paul J. 48,61	
Reed, Philip M. 624.00 Baril, Andrea 31,30	
Briand, Leo 143.26 Total 979,59	
Bourque, Deanne 145.64	



### **TOWN OFFICIAL AND EMPLOYEE EARNINGS**

(continued)

FIRE DEPARTMENT		BUILDING/HEALTH DEPT	NAME OF TAXABLE PARTY.
Does not include Special D		Lynch, Kevin A	68,720.13
Fraitzl, Frank X.	27,718.40	Gilcreast Jr., John	1,390.55
Schofield, Thomas B	4,862.62	Total	70,110.68
Nicoll, Douglas M	74,873.28		
Rea Jr., James	50,924.49		
Adams, Warren W.	163.20	HIGHWAY DEPARTMENT	Perry, Steve
Allard, Paul	4,845.61	Pinciaro, John	53,193.35
Bourque, Kevin C.	5,919.41	Brazio, Zen	3,375.84
Croteau, Michael G.	6,369.69	Blundon, Leslie W.	27,945.28
Desmond Jr., Robert	4,837.74	Lesperance, Kevin J.	4,112.50
Dube, Steven W	2,478.65	Total	80,626.97
Earle, Derek	7,902.57		
Farnham, Edward D.	1,419.84	SOLID WASTE DISPOSAL	
Garand, Pierre J.	1,109.76	Mellen, David L.	54,950.00
Gaumond, Glenn G.	2,082.00	Worster, David E.	24,427.15
Glancy, Edward C.	7,716.66	Belanger, Zachary S.	4,534.26
Goulet, Michael R.	2,366.40	Briggs, James D.	8,038.98
Hallowell III, Bruce	548.49	dePontbriand, Bryan	13,257.98
Hubbard, Jason	2,839.68	Johnson, Jared	1,610.01
Jack III, Row W.	2,505.24	Shafer, Mark	1,197.95
Kearns, Timothy F.	750.72	Total	108,016.33
Lemay, Mark T.	1,431.84		
McLavey, Andrew	3,282.75	ANIMAL CONTROL OFFIC	ER
Newell, Jeffrey A.	4,292.16	Pilon, Gerald F.	20,930.58
Nicoll, Jason	8,261.02	(Includes mileage allowa	nce and
Pinard, Normand J.	456.96	Town Hall custodian)	
Raccio, Daniel	3,851.52	Property (1980) 1 (1980)	
Ricard, Jason	310.08	LIBRARY	
Richardson, Timothy	8,340.48	Varick, Vicki L.	49,404.16
Rumrill, Larry O.	1,770.72	Allen, Ada	3,450.82
Schofield, Brian	4,484.55	Crete, Leslie	237.30
Schofield, Christopher	5,955.75	Moody, Callista	7,408.07
Smith, Kelly P	1,468.80	Pace, Carrie-Anne	31,827.82
Travis Jr., John F.	4,421.34	Paquette, Helena	4,037.14
Welch II, Robert W	1,497.00	Robinson, Alexandra	27,932.76
Wright, Nicholas	2,749.92	Santos, Jacqueline	3,235.10
Total	265,809.34	Total	137,662.75
	almed alfabeth a	DETERMINED	And the last of th
		TOTAL WAGES	\$2,070,833.99



#### SELECTMEN'S ANNUAL REPORT

The Board of Selectmen of 2012 had many positive achievements to share. In 2011, the voters voted to change the Fire Department structure from an elected to an appointed Fire Chief. After an extensive search, the Board of Selectmen appointed Frank Fraitzl. Although Chief Fraitzl hasn't been in the position for a full year yet; that department has seen many positive changes that will benefit the community.

Beyond the Board of Selectmen, the town employees; police, fire, highway, sanitation, administration offices and many volunteers; keeps this town running smoothly, servicing the community. The BOS would like to recognize them all for their efforts and great work over the past year. We continue to see improvements in all aspects of the running of town government and public safety, from streamlining services and lower costs; to additional services to better service the community. We would like to thank our Department Heads for actively helping us bring in lower cost budgets, reducing operating costs and loosening the tax impact to our citizens.

In conjunction with the Road Agent John Pinciaro, we have continued to support the improvements of our road and culvert infrastructure. This year we saw the completion of the Page Road culvert replacement and improvements to the intersection at Cutler and Page. This project is continuation of our efforts to improve the flow of water and reduce the possibilities of flooding up and down the culvert system within town.

This year in celebration of the high recycling rates we preserved in the transition from an incinerator to a transfer station the Board of Selectman renamed "Incinerator Road" to "Recycling Way".

Members of the board would like to specifically thank our Chairman John Brunelle for the substantial effort he has put in to reduce costs at the Town Hall and Police Department in IT consulting and infrastructure. His experience and volunteer hours have saved our community actual out of pocket costs far in excess of the cost of a new police car. His efforts have made him a one man community fundraiser and tax reduction champion.

As years past, we continue to see many residents volunteer for the many boards, committees and odd tasks. Just like the employees, these volunteers make Litchfield what it is; a wonderful community to live in. The BOS would like to say **THANK YOU** to all those who give up their personal time and invest in this wonderful community.

Respectfully Submitted

John R. Brunelle, Chairman George A. Lambert, Vice Chairman Frank Frank Byron Patricia Jewett Brent Lemire



Decorated By Micki Harris and Michele Ninteau

#### TOWN ADMINISTRATOR

As the year draws to a close, I would like to offer my appreciation again to the department heads, staff, elected and appointed officials of the Town of Litchfield with whom I have the opportunity to serve over the past year. I continue to be proud of the collaborative effort to deliver high quality, cost-effective services to our residents. In particular, I appreciate the support, direction and leadership of the Board of Selectmen in achieving these goals.

Over the past year, we continued to work on many behind the scenes processes to ensure smoother operations of Town government. Staff transitioned routine email and document processing to Google apps, eliminating pricier software renewals. This move has allowed us to provide greater efficiency and collaboration. At the same time, we extended these tools to Boards and Committees. By the middle of the year, the Board of Selectmen and Planning Board had transitioned to largely electronic meeting packets. Overall, this has also lead to a genuine reduction in the reliance on paper. (In case you've ever wondered, the administrative functions of Town Hall now consume approximately 18 cases of paper per year.) At the same time, mobile technology was standardized across all Department Heads, which has greatly enhanced inter-department communication, messaging and photographic and video documentation.

The Board of Selectmen approved a comprehensive revision to the Personnel Policy, the first major revision since 1999. Department heads also worked with the Board to update and revise fees and charges in a comprehensive manner. This lead to the reduction of some fees and market corrections of others as needed. Based on approval of Town Meeting to restore authority for annual review and revision of the Purchasing Policy to the Selectmen, the Board amended the policy as well as implemented a Travel and Expense Reimbursement Policy, Fund Balance Policy and revised the Investment Policy.

The Town completed a full revision of its Emergency Operations Plan, the first major revision since 1993. Over the coming years, we will continue to roll out the recommendations and operational structure established in the plan. By the end of the year, most of the same department staff were engaged in revising the Hazard Mitigation Plan, required to be updated every five years by FEMA.

Some new members joined our team this year or took on new roles. In March, we welcomed Fire Chief Frank Fraitzl who has become an active leader working closely with all departments. In August, Karen White, of Litchfield, was promoted to the position of Finance/Human Resources Manager and serves as a key part of our financial management group. Both bring great energy and dedication to the service of the Town.

This year's survey by the Recreation Commission, confirmed that the Albuquerque bike path is one of the most popular and most used services in town. This year, we took several steps to enhance the path. First, the Road Agent addressed a chronic flooding spot near the exit of Campbell High School. Second, Michael Barrett, as his Eagle Scout project built benches along the path. Those benches were complemented by additional benches made by Campbell High School. Third, we installed several waste containers and dog waste bag dispensers. And most visibly, through the leadership of Terri Briand, Litchfield was selected as a Pepsi Gives Back project recipient. In addition to the funds, labor and refreshments donated by Pepsi, over one hundred volunteers joined to not only do a town wide cleanup, but also to transform Town Hall's "front yard" into a new park with gazebo. This work was supported by the extremely generous donation of materials, labor and equipment from several local contractors.

We continue to seek new ways to serve and to engage the community. As part of this effort, you will see ongoing improvements to the Town's website. For the most timely updates from us, please consider following the Town on Facebook at <a href="https://www.facebook.com/litchfieldnh">www.facebook.com/litchfieldnh</a>. I welcome anyone with questions or concerns, no matter how large or small to contact me via phone, email or best of all, a visit to the office.

Thank you again for the opportunity to serve your community.

Respectfully, Jason Hoch Town Administrator



#### Election/Ballot Voting Results Town of Litchfield March 13, 2012

Moderator John Regan led poll workers in the Pledge of Allegiance to the American Flag and declared the polls officially open in the Campbell High School gymnasium at 7:00 a.m. Ballot clerks on duty were Joan McKibben, Bertha Mieckowski, Patricia Regan and Sharon Jones. Assistant Moderator Philip Reed assisted throughout the day. The polls were declared closed at 7:10 p.m., when the last voter had completed voting.

Twenty-Nine (29) new voters registered through the course of the day, bringing the checklist up to six thousand, seventy-five (6,075). One thousand, three hundred, seventy-eight ballots were cast, including thirty (30) absentee ballots.

Results Follow:

#### **Municipal Votes**

#### Article 1, Election of Officers:

Moderator, One Three-year term: John Regan	1301 Elected
Selectmen, One Three-year term: Christopher Schofield Kevin Bourque Nicholas D'Alleva M. Patricia Jewett	125 261 306 730 Elected
Budget Committee, Two Three-year terms: William Spencer Andrew Cutter Thomas B. Schofield	949 Elected 943 Elected 421
Budget Committee, One One-year term: Timothy Finnegan Stephen Catman Cindy Couture	611 96 750 <b>Elected</b>
Checklist Supervisor, One Six-year term: Shirley Ann Reed	1260 Elected
Library Trustee, One Three-year term: Gail Musco	1280 Elected
Trustee to Trust Fund, One Three-year term: Steven P. Calawa	1245 Elected
Cemetery Trustee, One Three-year term: Steven P. Calawa	1258 Elected



#### **Election/Ballot Voting Results (continued)**

#### **DEFINITION OF MULTI-FAMILY RESIDENCE**

**Article 2:** Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 200, Definitions, to insert a new definition for Multi-Family Residence as Section 2--.16 and renumbering all subsequent definitions.

1018 Yes Carried

451 No

#### **ACCESSORY DWELLING UNITS**

**Article 3:** Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Adopt a new section 507, Accessory Dwelling Units, to allow flexibility in living arrangements and to provide alternative "not-for-rent' housing opportunities for an owner occupant's family member or family caregiver. This ordinance will permit single family residences to construct a secondary dwelling unit that is subordinate and internally connected to the principal dwelling unit and limited in size to between 500 and 650 square feet. Any renovations or additions shall maintain the existing single family character of the dwelling and neighborhood.

1187 Yes Carried

342 No

#### **OPERATING BUDGET**

Article 4: To see if the Town will vote to raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling, \$4,964,196. Should this article be defeated, the default budget shall be \$4,931,196, which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

1080 Yes Carried

453 No

#### TOWN HALL/POLICE STATION ROOF REPLACEMENT

Article 5: To see if the Town will vote to raise and appropriate the sum of \$70,000 for the purpose of replacing the roof at the Town Hall/Police Station building and to fund this appropriation by authorizing the use of the unexpended fund balance (surplus) as of December 31, 2011. This would have a net cost to 2012 general taxation of \$0.

1206 Yes Carried

344 No.



#### **Election/Ballot Voting Results (continued)**

#### **FIRE CHIEF TERM**

Article 6: To see if the Town will vote to set the term of the appointed Fire Chief for three years subject

to the conditions and requirements of RSA 154:5. If this article fails, the Fire Chief will be

appointed for 1 year.

1079 Yes Carried

436 No

#### **CABLE REVOLVING FUND**

Article 7: To see if the Town will vote to establish a Cable Revolving Fund pursuant to RSA 31:95-h. The money received from cable franchise fees shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unreserved fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Selectmen (no further legislative body approval required). These funds may be expended only for cable access services for public, educational or governmental purposes as stated in RSA 31:95-h and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose. If adopted, such Revolving Fund would become active effective January 1, 2013. Franchise fees for this Town Service are only paid by Litchfield Residents who are subscribers of cable television.

983 Yes Carried

525 No

#### **PUBLIC WORKS TRUST FUND**

Article 8: To see if the Town will vote to establish a Public Works Expendable Trust Fund pursuant to RSA 31:19-a. Furthermore, to raise and appropriate the sum of \$20,000 for transfer into this fund from the unexpended fund balance as of December 31, 2011and to appoint the Board of Selectmen as agents to expend from the fund. This Fund can be used for payment of solid waste disposal fees in excess of the annual budgeted appropriation for that purpose as well as the replacement of capital equipment at the Solid Waste Facility with a value of greater than \$5000. In addition, this Fund can be used for payment of snow removal related costs, including wages, contracted service fees and purchase of salt and sand in excess of the annual budgeted appropriation for those purposes. This would have a net cost to 2012 general taxation of \$0.

1182 Yes Carried

345 No

#### PART-TIME RECREATION COORDINATOR

Article 9: To see if the Town will vote to hire a part-time Recreation Coordinator for approximately 260 hours per year. And further to see if the Town will vote to raise and appropriate the sum of \$4759 for this purpose, with \$4420 representing the wage cost and \$339 representing the cost of associated taxes.

503 Yes

1048 No Defeated



#### **Election/Ballot Voting Results (continued**

#### **PURCHASING POLICY**

Article 10: To see if the Town will vote to rescind the requirements for capital expenditures as approved in Article 5 in 1996. And further, to require that the Board of Selectmen adopt annually a purchasing policy that defines the conduct of purchasing activities for the Town of Litchfield.

1094 Yes Carried

414 No

#### LIBRARY VACATION ACCRUAL TRUST FUND

Article 11: To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a to be known as the Library Vacation Accrual Expendable Trust Fund and to authorize the Library Board of Trustees to serve as agents to expend from the funds, and further to raise and appropriate the sum of \$8,378 for transfer into this fund from the unexpended fund balance as of December 31, 2011. This amount is shown on the Library's balance sheet as a liability. The intent of this article is to annually account for the cost of earned but unused vacation time so that expenses associated with employee resignations and retirements do not impact the current budget year. This would have a net cost to 2012 general taxation of \$0.

1210 Yes Carried

352 No

#### **COST OF LIVING WAGE ADJUSTMENT**

Article 12: To see if the Town will vote to raise an appropriate the sum of \$16,342 which represents salary and benefit costs for a 1.5% cost of living adjustment for non-union full time and regular part time Town and Library employees not otherwise under contract or part of a bargaining unit. This adjustment to eligible positions would be made April 1, 2012.

692 Yes

881 No Defeated





#### **EXCERPTS FROM PREVIOUS TOWN REPORTS**

#### ≈2002≈

**Planning Board** ".....Presented for our review were numerous applications for subdivision that generated over 46 new residential building lots. The approval of 1 new "Housing for Old Persons" and 25 new building lots accounted for this new development....."

Litchfield Fire/Rescue Services 2002 Calls ".....Total Number of Incidents, 513..."

#### ≈1992≈

Road Agent's Report ".....Research of town records indicate that in 1984 the Highway Department was responsible for maintaining 24 miles of roadway in the town. The cost per mile to maintain these roads was \$4,300. In 1992 Town Road mileage is now 54 miles (226% increase) while the cost per mile to maintain the roads was \$4,400. (2% increase). The costs for maintenance are measured in actual dollars and not adjusted for inflation....."

**Selectmen's Report** ".....The solid waste committee has done an outstanding job of making our town incinerator facility something for us to be proud of....."

Tax Rate ".....School- \$17.20, Town- \$3.97, County- \$1.48 = \$22.65...."

**Births** ".....Mishele White 8-1-92, Jessica Fabiano 5-1-92, Erin Sweeney 4-28-92, Cullen Baker 11-1-92, Robert Hemmerle 10-2-92, Robert Frappier 1-25-92......"

Marriages ".....9-12-92 Leo Briand, Theresa Pinciaro 8-15-92 Daniel Vaillancourt, Christine St. Laurent...."

#### ≈1982≈

**Police Department** ".....For the year 1982 I am pleased to be able to report a reduction of criminal activity in two important categories. Residential and business burglaries have decreased by 60 percent and criminal mischief (vandalism) had decreased by 12 percent....."

**Fire Department** ".....For the second year in a row, our fire incident rate has dropped from the previous year..... We will continue to provide safety information to the residents throughout the year via pamphlets, inspections, and open house activities at the Fire Station..."

**Town Clerk Monies Received "....**3,825 Motor Vehicle Permits- \$123,848.50, 602 Dog Licenses- \$2,727.00, 799 Motor Vehicle Titles- \$799.00, Bicycle Registrations- \$90.00....."

#### ≈1972≈

Litchfield Recreation Commission ".....The second annual Family Field Day was held on August 6, 1972 at the school grounds. An estimated two hundred people participated in and enjoyed the activities. Prizes and ribbons were awarded. The popular soft ball game was won by the outstanding players from the South End for the second straight year......Mr. Wilfred Bilodeau has again granted permission to the town to use his pond on Hillcrest Road for family skating. The Public Service Company has been contacted to install lighting for night skating...."

**Selectmen's Report** ".....The poor attendance at all public hearings, important committee meetings and other informational gatherings indicate that the taxpayers do not avail themselves of the opportunity to gather pertinent knowledge of the issues that are very vital to their interests.



#### **EXCERPTS FROM PREVIOUS TOWN REPORTS**

**Special Gifts** ".....The friends of the late Ruth Colby Geoffe gave a handsome display case which has been installed near the children's section on the library's main floor...."

#### ≈1962≈

IN MEMORIAM ".....Charles B. Campbell 1880 - 1962, Served the Town of Litchfield as: Selectman (age 21), Constable, Police Chief, Police Officer, Town moderator, Surveyor of Wood & Lumber, Fence Viewer, Delegate to Constitutional Convention, Charter Member Litchfield Volunteer Fire Dept., Deputy Forest Fire Warden, School District Moderator, School District Clerk...."

#### Litchfield Police Department Report ".....

- 3 Prowlers
- 3 Eggs thrown on houses
- 1 Livestock on highway

- 2 A.W.O.L service men apprehended
- 35 D.E. tags issued
- 1 Out of town person using dump

#### ≈1952≈

Statement of Payments ".....Town Officers' Salaries

Selectman, Cyrus E Wilson \$150.00 Selectman, Fred McQuesten \$100.00 Selectman, George L Adams \$100.00 Town Clerk, Barbara Campbell \$ 50.00 Tax Collector, Frank P. Hayes, Jr \$125.00 Chief of Police, David A Campbell \$ 50.00

Tax Rate \$42.40 per \$1.000.00 Valuation....."

#### ≈1942≈

Report of the Superintendent of Schools ".....Our school year has had to be modified to meet war conditions. Early in the fall the need for harvesting vegetables was so great that the schools were called upon for help. Eleven pupils were excused a part of the school day for this work. The general work of the school was not too badly affected by this vital service to the war effort.

The teachers have been called upon by the United States Government to ration sugar, gas, fuel oil and canned fruits and vegetables. Four or five interested citizens have helped the teachers in this work. Their service is greatly appreciated....."

**Report of School Board** ".....We were fortunate in keeping both of our teachers:-Miss Colby in the primary grades and Mrs. Blodgett in the upper grades. Mr. Priske continues with the music. We have seventeen students attending Nashua High School.

A telephone was installed in the school building this year which is very convenient.

Due to war time changes, we thought it advisable to start school a half hour later during the winter term...."

#### ≈1932≈

**General Highway Expenses** ".....Repairs on Tractor-\$143.03, Gasoline and oil-\$3.98, Shovels and tractor light-\$6.10, Brush cutters-\$6.00, Shovels-\$5.63, Truck snow blade-\$280.00....."

**Report of the School Board** ".....As the Manchester and Nashua Electric Railway has been discontinued, the mode of transportation for the children has been changed to the Boston & Maine Transportation Co. The change has proved advantageous....."



#### **EXCERPTS FROM PREVIOUS TOWN REPORTS**

#### ≈1922≈

**Library Report** ".....The Trustees and town's people wish to thank Mr. and Mrs. Saunders for their continued kindness and generosity in allowing the Library to remain in their house these many years.

Number of bound volumes at beginning of year- 2215. Number of bound volumes added by purchase- 49. Number of bound volumes added by gift- 3. Federal and State documents added- 3. Total number of volumes owned at the end of the year- 2270....."

#### ≈1912≈

Sundry Bills ".....Paid, F.E. Cole & Co., printing Town Reports- \$28.50. C.B. Campbell, killing mad dog-\$2.80.

**Report of School Board** ".....By the school laws of the State, we are required in our annual report to ask for the sum of money that will be needed during the year for school supplies and tuitions. We therefore ask for the following:

For tuition, \$200.00

For text books and scholars' supplies, \$ 35.00

#### ≈1892≈

**School Report** ".....A leaf from history: In the year 1888 there were *six* terms of school, and *five* different teachers. In 1889, *seven* terms and *six* different teachers. In No. 1, in 1888, there were *three* terms and *four* different teachers. Breaking in new teachers all the school year. Can it be that only incompetent teachers were obtained, who were unworthy of service of more than a term of ten weeks or less? Or were good teachers secured who refused to substitute a rural residence, for the environment of the town? Certainly an inquiry into the causes of such a record is forcible and pertinent.

Roll of Perfect Attendance: Charles B. Campbell, Willie S. Campbell- For one Term.

Statistics: No. of children between five and fifteen years, Boys-31, Girls-19....."



Merrimack River Flood 1936



#### **CONSERVATION COMMISSION**

The Litchfield Conservation Commission ("LCC") is an all-volunteer advisory board established by the town pursuant to R.S.A. Chapter 36-A "for the proper utilization and protection of the natural resources and for the protection of watershed resources" within Litchfield. Currently comprised of six appointed full-time commission members, one alternate and a Selectmen's representative, the LCC holds meetings beginning at 7:00 p.m. on the first Thursday of every month at the Litchfield Town Hall, which the public is encouraged to attend.

#### In 2012, the LCC was involved in:

- Continued maintenance of the fields and trails at Moore's Falls Conservation Area.
- Continued oversight of other LCC owned and/or managed Litchfield properties.
- Continued participation in the State's "Adopt-A-Highway" program, with periodic LCC cleanup of sections of Route 3A.
- Continued work with the New Hampshire Departmental of Environmental Services, and other state departments and agencies, concerning conservation and environmental issues respecting Darrah Pond and other Litchfield natural resources.
- Continued representation before the Lower Merrimack Advisory Committee.
- Continued investigation of Litchfield properties appropriate for purchasing and preservation with conservation funds.
- Continuing conservation and related education, by LCC member attendance at the state meeting of Conservation Commissions, seminars and workshops.
- Continued advisory input into town matters involving LCC-related subject matter.
- Providing support before the state legislature for the passing of R.S.A. Ch. 227-H, § 5, a law protecting Litchfield's Grassy Pond—an extremely rare type of wetland—by adding it to the list of state-owned lands to be retained "for future generations."
- Sponsoring its annual children's fishing derby on Chase Brook, with this year's 30<sup>th</sup> enjoying particular success.

Respectfully submitted,
The Litchfield Conservation Commission:

Joan McKibben, Chairman
Thomas Levesque, Sr., Vice-Chairman
Roger St. Laurent
Sharon Jones
Marion Godzik
Richard Husband
Michael Croteau
Pat Jewett. Selectmen's Rep.



30<sup>th</sup> Annual Children's Fishing Derby "Photo by Lynne Ober"



#### LOWER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

#### 2012 Annual Report

The Lower Merrimack River Local Advisory Committee was created in 1990 after the Lower Merrimack was designated a protected river in the State of NH. As a designated river, the Lower Merrimack is protected under RSA 483, administered by the New Hampshire Department of Environmental Services (NH DES) Rivers Management and Protection Program.

Members are nominated by each riverfront municipality and are approved by the DES Commissioner. Representatives come from a broad range of interests, including but not limited to local government, business, conservation, recreation, agriculture, and riparian landowners. All members are volunteers. This diversity helps bring a variety of perspectives to bear on resource protection and development issues.

The main responsibilities of the LACs are: 1) develop and implement a local river corridor management plan, 2) advise local, state and federal governing bodies and agencies of activities which may affect the water quality or flow of the protected river or segment, and 3) review and comment on any federal, state or local governmental plans within 1,320 feet( ¼ mile) of either side of the designated river that would alter the resource values and characteristics for which the river or segment is designated.

#### Members:

David Scaer—Hudson
Kathryn Nelson (Chair) — Nashua
Michael Redding (Vice Chair) - Merrimack
Karen Archambault (Secretary) -- Nashua
Jim Barnes (Treasurer) — Hudson
George May — Merrimack
Nelson Disco — Merrimack
Michael Croteau- Litchfield

Meetings are held at the Nashua Public Library on the 4<sup>th</sup> Thursday of the month at 7pm # Volunteer hours contributed for river protection activities: 400 We encourage new membership. Applications and information can be found at <a href="http://www.nashuarpc.org/LMRLAC/index.htm">http://www.nashuarpc.org/LMRLAC/index.htm</a>

In 2012 LMRLAC commented to local boards and DES on several permit applications and projects within ¼ mile of the river. Improved stormwater management practices were encouraged as well as public access to the river. A presentation was heard from Renaissance Downtown in Nashua. LMRLAC worked with NRPC on a river continuity survey. Water Quality Monitoring was conducted from spring to fall, twice a month with results reported in the Nashua Telegraph

Respectfully submitted by Kathryn Nelson, Chair 1-14-2013



#### LITCHFIELD HIGHWAY DEPARTMENT

A year has passed and in 2012 the Highway Department has been very active in completing the following projects:

Page Road Culvert – The final phase of the 3 year Culvert Replacement Project on Page Road completed as well as the lowering of Page Road at Cutler Road; this repair has been needed for some time.

**Bike Path** – The standing water at the High School on the Bike Path has been removed as we installed two new drains.

**Bridge at Griffin Memorial** – Worked with the High School groundskeepers to remove and rebuild the bridge between the fields.

**Pepsi Day** – Sponsored Pepsi Day, building a park, putting benches on the bike path and putting up dog waste bags as well as trash cans.

Highway Garage – Completed new sand shed. A new 72 x 42 building to house trucks was completed.

Equipment – The 2003 Ford 550 was sold and a new Ford 450 was purchased to take its place.

Purchase of Equipment- This year, the Department purchased a new plow.

**Storm of Sandy** – Prior to Hurricane Sandy's arrival, the Highway Department was out cleaning catch basins, to prevent flooding. Tree removal and clean up work continued after the storm.

**Snow Plow Ordinance** – This year a snow plow ordinance has updated. Plowing snow into the roads in Litchfield has a fine of \$100 which will be enforced by the Police Department.

**Cutler Road** – A weight restriction of 5 tons has been placed on Cutler Road, which will cut down the use of trucks on this road.

Robyn Ave - Clearing of brush along Robyn Ave at the request of concerned citizens

**Projects for 2013** – Albuquerque will be reclaimed and repayed from Grouse Lane to the High School.

**Sanders -** This year the Highway Department saved the Town money by rebuilding four sanders at a cost of \$5,200. If these sanders were sent out, it would have cost the Town \$21,200.

Each year there are many comments from the residents of Litchfield about the great job done of removing snow from the roads and treating for ice. The job of clearing not only the roads, but clearing the Town Hall lot, library, fire station and Darrah Pond is a real team effort from the Road Agent to each contractor. Many of our contractors live in town and adjoining towns. The Highway Department has done their best to give the people of Litchfield clean and clear roads. Jack Pinciaro would like to thank all the men of this Department: Mark Reilly, Dan Vailancourt, Les Blundon, Doug St. Laurent and Ron Buxton; Jeff Guay; as well as Fire Chief Frank Fraitzl, Police Chief Joseph O'Brion. I greatly appreciate all their hard work. I also appreciate the great cooperation from our Town Administrator, Jason Hoch.

Respectfully submitted,

John Pinciaro, Road Agent



#### **TOWN PROJECTS IN 2012**





Page Road culvert



New Gazebo in front of Town Hall



Pepsi Gives Back project



#### TRANSFER STATION AND RECYCLING FACILITY



#### Litchfield Residents,

The transfer and recycling facility is now fully operational. In addition to the change over efforts, the facility staff has been hard at work improving the sire and increasing our recycling efforts with the continued support of the residents. During 2012 the facility processed the following recycling products.

Material/A	mount
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Cardboard	132.89 tons	Plastics	40.09 tons
Glass	149.01 tons	Vegetable Oil	155 gal
Aluminum Cans	11.08 tons	Fluorescent Bulbs	5660 units
Steel Cans	16.58 tons	Used motor oil	1800 gal
Mixed Paper	139.34 tons	Wet Cell Batteries	2.79 tons
Scrap Metal	159.89 tons	Rigid Plastics	3.6 tons
Electronics	36.09 tons	Non Ferrous Metals	4.2 tons

#### Totals 2012 676.94 Tons Recycled

At current landfill rates, this material would have cost \$76,443.00 in disposal fees.

Market Pricing 2011	High	Low	
OCC (Cardboard)	\$ 140.50 TN	\$ 100.00 TN	
Mixed Paper	\$ 50.00 TN	\$ 15.00 TN	
UBC (Aluminum Cans)	\$ 00.68 LB	\$ 00.64 LB	
Scrap Metal	\$ 225.00 TN	\$ 135.00 TN	
Steel Cans	\$ 145.00 TN	\$ 45.00 TN	
Plastic	\$ .05 LB	\$ .04 LB	

#### Other Materials Recycled in 2012

Cell Phones, Tires, Ink Cartridges, Toilets, Sinks, Lamps, Propane Tanks, Fluorescent Bulbs, Ceramic Tile, Thermostats, Smoke Detectors, Eye Glasses, Nickel Cadmium Batteries, Dishes, Mugs, and Yard Waste.

#### New for 2013

Plastics Recycling #1 thru #7 Ridged plastic recycling Cable/wire recycling Brass/copper recycling

#### Solid Waste Committee:

John Brunelle, Resident George Lambert, Board of Selectman Representative Tom Levesque, Resident David Mellen, Transfer and Recycling Facility Manager John Pinciaro, Resident

Respectfully submitted, Dave Mellen Transfer and Recycling Facility Manager





#### LITCHFIELD POLICE DEPARTMENT

Litchfield Residents Honorable members of the Board of Selectmen

It is with pleasure that I submit for your perusal the 2012 Annual Report for the citizenry of Litchfield, New Hampshire.

I would like to take this time to recognize a very important member of the police department and show our appreciation of over 40 years of service with the Town of Litchfield. Corporal Robert Bennett has been a mainstay here at the police department and has guided many children through his dedication in the D.A.R.E. Program. Cpl. Bennett started with the Litchfield Police Department in 1972 and has been a very productive member throughout the years. Cpl. Bennett has decided to retire; his presence will be sorely missed by all of us. "Good Luck Bob" and enjoy a much deserved retirement.



Officer Bennett being recognized for 40 years of service for the Town of Litchfield

The police department would also like to thank Tracy Estabrook for her quick actions on August 16, 2012. Mrs. Estabrook heard loud noises coming from the area of Pantry Pride and she alerted the police. This subsequently resulted in the arrest of three males for burglary, and furthered the investigations of several more burglaries this trio was involved in around New Hampshire.

I am proud to announce that the outstanding recommendations from Municipal Resources Inc. were completed in 2012. This has been an ongoing project for not only the police department but the Board of Selectmen and Town Administrator. Two of the major building changes came with the replacement of the jail cell and the enclosing of the front foyer area to allow for privacy of our citizens. This completion would not have been possible without their support.

The police department and fire department have turned a new page with the hiring of Chief Frank Fraitzl. Chief Fraitzl had provided his paramedic who instructed a training event for our police officers in CPR and First Aid. We had our entire police staff trained in this most important program by FF Jim Rea. The chief and I also began a joint training seminar on safety and fraud detections in our +55 communities. We will continue these efforts into 2013.

During our latest budget hearings you will notice I have pushed for continued training for your police officers. This is one of the most important issues that face police departments around the nation. We recently had a police officer related shooting on Page Road. The officers in your department were trained



#### LITCHFIELD POLICE DEPARTMENT

(continued)

in this type of situation roughly 2 weeks prior. I firmly believe if not for this specialized training we could have lost a police officer in this tragedy. We must stay vigilant in our training and not compromise the safety of our public or your police officers. It is so easy to fall back into the same old mind set of "nothing ever happens in Litchfield". The truth is bad things happen in good towns and to good people.

The police department would not be what it is today without the continued support of the other town departments and their staff. I would like to personally thank the Selectman's Office, Town Administrator, Fire Department, Road Agent, Town Clerk/Tax Collector, Litchfield Schools, and Code Enforcement for their support throughout the year. A special "thank you" to Chairman John Brunelle for all of his assistance with our computer systems throughout the year.

In closing, it is a pleasure to continue to serve in the community of Litchfield. The support of the residents and business owners towards the police department is much appreciated by all of us that protect and serve you. I would be remiss if I did not thank all of the staff at the police department for their dedication to the safety of the residents of Litchfield.

Respectfully,

Joseph E. O'Brion, Jr. Chief of Police



Resident Tracy Estabrook being recognized for crime tip



## Report of the Administrative Lieutenant FY 2012

The Administrative Lieutenant reports directly to the Chief of Police, and is responsible for the supervision and control of all officers, and for the efficiency and effectiveness of the department. The Administrative Lieutenant's duties include Officer in Charge of Administration, Investigation, and Prosecution. Personnel training is also a responsibility of the Administrative Lieutenant. Some of the classes attended in 2012 included CPR, Taser, Use of Force, Simunitions, Defensive Tactics, Active Shooter in Schools, Cyber crime fundamentals, Domestic Violence Firearms Skill builder just to name a few. These training classes are important for career development and allow the officers to have the competence to make ever critical decisions in difficult situations.

#### Legal

The legal bureau has remained busy this year. Both adult and juvenile cases are prosecuted by Attorney Lonnie McCaffrey who has been working hard for the Litchfield Police Department since 2009. A considerable amount of time is put into each case as it goes through the legal process. The prosecutor will review every officer's case going to court and research the merits for a trial. The legal bureau handles violations, misdemeanors, felony probable cause hearings, and juvenile matters at the Merrimack District Court. Typical cases that have been prosecuted are DWI, Simple Assaults, Possession of Drugs and Motor Vehicle Violations. Felony cases are started at the district court level with an arraignment and followed up by a probable cause hearing. The case is then prepared and submitted to the Hillsborough County Attorney's Office for prosecution. Attorney McCaffrey also presents felony indictments to the Grand Jury at the superior court for Litchfield cases.

#### **Detective Bureau**

The detective bureau oversees all criminal investigations. Patrol officers will initiate the report and start the investigation. Often times, the same officer will continue the investigation to the end. However, cases that come along which require assistance for technical or logistical reasons, will involve the detective. This critical support service of a detective enables the patrol officer the ability to leave the crime scene if another priority call comes in. The detective also has advanced training in the proper collection of evidence.

Property crimes such as thefts, criminal mischief, and burglaries are still prevalent. The 29 burglaries alone, investigated by the detective bureau, consumed many man hours. Sexual assaults and drug cases continue to occur. Fraud and scam cases are being reported by Litchfield residents who get involved in financial transactions with strangers over the internet; Often times the crook request the unsuspecting victim to wire money through Western Union under false pretenses. Identity thieves can be stymied by taking precautions on personal data such as social security numbers. The detective bureau continues to work with various local, state, and federal agencies concerning criminal cases of mutual interest.

Detective Houle, although part-time, has done a tremendous job investigating/processing burglaries in town, some of which have led to felony arrests being made.

#### **Communications Division**

The communications function for the department is handled by two full time dispatchers. The dispatchers are the public's first point of contact with the department when they walk into the Police Department. The patrol officers use dispatch as an information link during routine calls for service as well as critical incidents and traffic stops.



The department's lobby and dispatch function is open in Litchfield Monday through Friday from 7:00a.m. to 11:00 p.m., holidays excluded. At all other times, the dispatching function is handled by the Hillsborough County Sheriff's Department in Manchester.

#### **Patrol**

The patrol division is supervised by Sgt. Jeffrey Costa and Sgt. Timothy O'Donaghue. The patrol officers continue to deliver effective, professional service to the citizens of Litchfield. Many more warnings are issued then summons (tickets) for motor vehicle infractions. Motor vehicle enforcement has an effect of deterring other types of criminal activity as well as being a reason for the low number of traffic crashes involving serious bodily injury here in Litchfield. With the ongoing effort of Chief O'Brion, and many hours of technical support put in by Select Chairman John Brunelle, the State Police Online Telecommunications System or SPOTS is now accessible within each frontline cruiser. This has been in the works for years, and now allows the officers to simply run driver's license and vehicle registration checks from within the cruiser using the laptop computers.

Respectfully submitted:

David A. Donnelly Administrative Lieutenant





#### **2012 OFFENSE LOG STATISTICS**

	2011	2012		2011	2012
Arrests			Issuing Bad Checks	14	4
Adult	139	125	Loitering	0	0
Juvenile	25	9	Lost Property	5	4
Protective Custody	12	16	Medical Emergency	13	4
Abandoned 911 Calls	13	34	Missing Person	1	5
Alarms	27	54	Neighbor Dispute	7	4
Alcohol, Prohibited Sales	1	0	Noise Complaint	6	0
Alcohol, Unlawful Possession	4	7	Obstructing Report of a Crime	0	2
Animal Involved Incidents	41	14	Open Door/Unsecured Building	5	0
Arson	2	2	Paperwork Service	112	47
Assaults (All)	46	41	Pawn Shop Sales	45	. 33
Attempted Suicide	5	3	Pistol Permit Application	104	172
Bench Warrant	1	3	Police Information	63	53
Burglary	30	26	Police Service	83	87
Burglary, Attempt to Commit	7	7	Pornography, Child	1	4
Bylaws as to Non Attendance, School	1	0	Receiving Stolen Property	5	3
Civil Standby	20	6	Recovered Property	1	1
Computer Related Crime	2	15	Resisting Arrest	3	3
Criminal Mischief Criminal Threatening	47 12	40 12	Robbery, Armed	0	0
Criminal Triespass	20	16	Robbery, Armed, Conspiracy to Commit	0	0
DWI (ALL)	40	34	Runaways, Habitual	17	3
Default/Breach of Bail Conditions	2	4	Sex Offenders, Registration of	7	16
Department Assist	12	7	Shoplifting	3	0
Destruction, Attempt to Commit	0	0	Shots Fired	9	1
Detaining Books, Overdue Matter	0	2	Stalking	9	5
Dog Control/Running at Large	22	11	Suicide	1	1
Dog a Menace, Nuisance/Vicious	13	9	Suspicious Activity	28	13
Dog, License Required	3	0	Suspicious Persons	9	3
Domestic Disturbance	49	33	Suspicious Vehicles	11	6
Drug Law Violation	34	0	Theft	41	45
False Information	4	0	Theft by Deception	3	1
False Report to Law Enforcement	2	0	Theft from a Motor Vehicle	17	11
Felon/Possession of Dangerous Weapon	0	0	Theft of a Motor Vehicle	2	1
Fire	5	4	Tobacco Violations	2	0
Fire Code Violations	0	1	Town Ordinance Violations	1	0
Fireworks, Display of	0	0	Truancy	1	0
Fireworks, Possession of	0	0	Unlawful Activities (Littering)	1	2
Forgery	0	0	Unruly Juvenile	14	8
Found Property	13	16	Untimely Death	1	4
Fraud, Attempt to Commit	2	2	Unwanted Person	5	3
Fraudulent Use of Credit Card	7	9	Vehicle Repossession	0	0
Harassment	19	13	Violation of Protective Order	3	4
Hindering Apprehension	3	0	Welfare Check	26	14
Identity Fraud	4	7	Wire Fraud, Attempt to Commit	6	1
Indecent Exposure/Lewdness	0	0			
Involuntary Emergency Admission	2	1	Business Checks	11,629	11,500
			*New Data Total Calls Handled	22,521	22,697

#### ANIMAL CONTROL

#### Litchfield Residents:

This report summarizes the activities of the Litchfield Animal Control Department, for Calendar year 2012.

#### A few reminders for dog owners:

- All dogs must be Licensed by April 30<sup>th</sup> of each year
   All dogs must have an updated rabies vaccination
- 3. All dogs must be secured at all times
- 4. Dogs are not allowed to bark more than 30 minutes during the day or at all during the evening
- 5. Dog Licenses are available at the Town Clerks office starting in January 2013

If you have any questions on these, or any other animal related questions, please contact the Animal Control Officer 424-4047.

Respectfully Submitted,

Gerry Pilon Litchfield Police Animal Control Officer

Civil Summons	2011	Revenue	2012	Revenue
Unlicensed Dog	115	\$2,625.00	69	\$1,725.00
Dogs Running at				
Large	0		3	\$75.00
Nuisance	2	\$50.00	1	\$25.00
Menace	0	\$0.00	0	\$0.00
Vicious	0	\$0.00	2	\$200.00
No Tags	0	,	0	
Rabies Vaccination	35	\$775.00	18	\$450.00
Kennel Fees	. 0		1	\$30.00
To appear in court	2		0	
Service Fee	89	\$410.00	55	\$275.00
Total	243	\$3,860.00	149	\$2,780.00



#### **ANIMAL CONTROL**

1730	2011	2012	OTHER CALLS FOR SERVICE	2011	2012
WARNINGS			Calls about Cats	24	16
Unlicensed Dog	24	25	Cat Bites or Scratches	1	0
Dogs Running At Large	40	45	Cats Hit By Motor Vehicle	2	0
Nuisance	22	18	Cats Euthanized	1	0
Menace	0	2	Feral Cats	2	1
Vicious	2	4	Traps set for cats	0	1
No Tags	3	4	Dog Bites	12	4
Rabies Vaccination	8	3	Dogs Hit By Motor Vehicle	2	0
Total	99	101	Dogs Left In Motor Vehicle	0	0
			Dogs to another shelter	0	1
WILD ANIMAL CALLS			Dogs Euthanized	0	1
Bat	5	7	Dogs Tested For Rabies	0	0
Bear	1	1	Dogs Picked Up	39	45
Beaver	2	1	Dogs Brought To Kennel	18	27
Bird	11	6	Total	101	96
Coyote	8	13			
Deer	30	34	LICENSED DOGS	1,689	1,645
Fisher	7	4			
Fox	12	12	TELEPHONE		
Goose	3	2	In Station	127	142
Horse	4	3	Out Station	109	114
Opossum	4	8	In Home	72	80
Porcupine	0	1	Out Home	63	78
Raccoon	12	10	Total	371	414
Skunk	15	15			
Snake	3	0	HOURS WORKED		
Squirrel	0	2	In Town	357	533
Turkey	1	2	At Home	239.5	235.5
Turtle	6	5	At Kennel	16	27
Woodchuck	5	14	Training	8	8
Other	0	0	Total	620.5	803.5
Trap Set for Wild Animal	0	0			
Disposal of Wild Animal	12	15	VEHICLE		
Total	141	155	Mileage	4,013	4,381
			Cost For Gas \$2,	295.00	\$2,723.00









## THE REPORT OF THE PARTY OF THE

#### PLANNING BOARD

The Litchfield Planning Board is made up of volunteer town residents who are appointed by the Board of Selectmen to serve the Town by guiding and making recommendations related to the development of the municipality. The members and alternates meet every 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of each month throughout the year. The members and alternates listed below are supported by Nashua Regional Planning Commission (NRPC) for guidance in drafting and implementing local land use laws and monitoring State and Federal laws impacting the Town.

To better understand the opinions of the community, and to chart a path forward, the Planning Board commissioned a community survey in 2012. We found the respondents had strongly differing opinions on various topics, but many expressed a desire for enhanced economic development while preserving our agricultural heritage and undeveloped spaces. The results of the survey are available on the town website.

The impact fees collected from developers to offset costs to the community related to growth are based on data which the Planning Board believed was in need of an update. To that end, we have negotiated a contract, secured funding and are working with BCM Associates to perform an analysis of the town's impact fee structure. In anticipation of the results of this analysis, no impact fee changes were recommended in 2012.

A review of current zoning regulations revealed inconsistent land uses in the South end of town. To alleviate any potential problems from the as-yet undeveloped Southern Commercial / Industrial district to the well-developed residential district, where there is no transitional district as a buffer, and where all access would be through residential neighborhoods, the board is bringing to the voters a question of rezoning the area South of Page and East of Cutler Roads to residential use.

Carried over from the previous year, work continued revising ordinances and regulations to meet State law for multi-family housing. The Board is bringing the question to the voters regarding an additional land use in the areas of town North of Leach Brook and South of Page Road to create multi-family overlay districts to comply with State law.

All public meetings of the Litchfield Planning Board are broadcast and recorded by the Litchfield Cable Committee. The Board wishes to express gratitude to the Cable Committee for their hard work and dedication in providing this valuable resource to the community. Meeting replays can be viewed ondemand at <a href="http://lctv.pegcentral.com">http://lctv.pegcentral.com</a>

Respectfully submitted, Russell Blanchette, Chairman Bob Curtis, Vice-Chairman Frank Byron, Selectmen's Rep. Leon Barry Thomas Young Michael Croteau Joel Kapelson Steven Perry (alternate) Michael Caprioglio (alternate)



## 1734

#### RECREATION COMMISSION

The Litchfield Recreation Commission (LRC) was established by the Town in 2000, pursuant to State law RSA 35-B. The LRC provides leadership for the Town's Parks and Recreation Department. Unlike most towns in the local metropolitan area, Litchfield has no professional parks and recreation director or administrative staff, and so most of the efforts in running this department and carrying out recreational programs are accomplished by volunteers, local organizations, and contractors.

The LRC is composed of seven full members (one of which is a Selectman ex-officio appointment) and four alternates. At the start of 2012, the LRC was comprised of six full members and one appointed alternate. We were fortunate to retain all members in 2012. John Brunelle joined us as the Selectman ex-officio. John Bryant continued as the Chairman of the Commission, with Andy Collins continuing as Vice-Chair. We currently have 2 alternate positions available. Our current schedule for meetings is the 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of each month at 7:30pm at Town Hall.

Mr. Ben Arria continued as Custodian/Groundskeeper on a part-time basis for a total of 8 to 10 hours per week. He was the only person employed by the Parks and Recreation department in 2012. The Commission publicly thanks Ben for his dedication and service again this year. He continues to keep Talent Hall and the various parks in good repair and cleanliness, including restocking supplies, removing ice and snow around Talent Hall, making numerous minor repairs, and repainting walls.

#### Fields, Facilities, and Partnerships

The LRC interacted with Town schools, civic organizations, and local sports leagues to cooperatively provide recreational opportunities. The LRC acts as an approval and scheduling authority for field and facility requests, sets rules for proper usage and access, and provides for maintenance of fields and facilities. Those facilities under the LRC's jurisdiction in 2012 were the same as in past years with the addition of the new field space off Albuquerque Avenue:

- Roy Memorial Park (2 Woodhawk Way), including Talent Hall and all park grounds
- Scott F. Innes Sr. Field, formerly known as "Brickyard Field" (Brickyard Drive)
- Corning Road baseball fields (Brook Road)
- Jeff Lane baseball fields
- Public tennis courts (Albuquerque Avenue)

It should be noted that the LRC only has authority over Town-owned recreational properties and facilities. It does not have authority or responsibility for those owned by the School District, Conservation Commission, privately-owned properties, and Darrah Pond proper (the water body itself, which by State law is the property of the State of New Hampshire).

To provide and maintain fields and facilities, the LRC relies on contracted services for field mowing and maintenance, landscaping, major repairs, and professional services such as inspections. Other paid services include trash removal, chemical toilets, and utilities for electricity, water, and propane.

A significant amount of volunteer efforts and in-kind contributions were and continue to be made by many individuals and organizations, helping to offset costs while improving facilities and quality of life here in Litchfield. Those listed below are the local organizations that LRC interacted with this year, demonstrating some of the recreational opportunities and benefits provided to the Town through these partnerships (in alphabetical order):

- Litchfield Arsenal Travel Baseball Team
- Litchfield Baseball Association
- Litchfield Blast Travel Softball Teams
- Litchfield Girl Scouts

## NIE W TO

#### RECREATION COMMISSION

(continued)

- Litchfield Girls Softball League
- Litchfield Lions Club
- Litchfield School District
- Litchfield Pickleball Association
- Litchfield Playgroup
- Litchfield Recreational Basketball League
- Litchfield Seniors Group
- Litchfield Youth Lacrosse League
- Litchfield Youth Soccer Association
- Litchfield Youth Wrestling
- St. Francis School

The above organizations provided a mix of recreational events and services during the year:

- Youth sports instruction and clinics
- Youth sport games and tournaments
- Adult recreational activities
- Senior citizen recreational activities
- Family-fun days
- Entertainment events such as comedy nights, talent shows, and concerts
- Civic events such as fundraisers, cancer and hunger walks
- Scholarships to graduating CHS seniors

#### **LRC Projects in 2012**

In 2012 the LRC completed a new field project to allow for much needed space for the soccer and lacrosse programs. We were given use of a parcel of town owned land between the Albuquerque tennis courts and the Transfer Station/Highway Department Facility, encompassing approximately 16 acres. Included in this project is field space large enough to accommodate 2-3 full size soccer/lacrosse fields or several smaller fields for the town's younger athletes. The parking areas will accommodate over 200 vehicles. There is a walking trail around the perimeter of the property. We would like to thank all of the volunteers who came out and assisted with projects at the new fields. Special thanks to the Litchfield Garden Club for donating plants and for creating beautiful landscaping in areas of the new park. Our goal is to add other activities and facilities as space and funding permit in the years to come, creating a facility with something to offer to all age groups and interests. The field and park naming process is in the final stages of approval. The new park will officially be open for use in early spring of 2013.

The tennis courts on Albuquerque were recently resurfaced to ensure the longevity of the courts. A black and red court surface was chosen to complement the overall color scheme of the new park.

Work began on a pavilion at Roy Memorial Park. The sod was removed and a gravel base put in place thanks to a donation of time and equipment by DLB Paving. Meetings were held with the contractor who will build the structure, but the arrival of snow and frost resulted in the construction being delayed until spring.

In December the Commission began planning for our  $\mathbf{1}^{st}$  annual Litchfield Winter Fest, which is scheduled to take place February  $\mathbf{15}^{th}$ , and  $\mathbf{16}^{th}$ , 2013.

A town-wide recreation survey was conducted, providing the Recreation Commission a clear picture of what types of recreation activities and facilities are important to the people of Litchfield. An additional benefit of the survey was the compilation of a recreation volunteer list — people who are interested in



#### RECREATION COMMISSION

(continued)

volunteering with particular projects. Currently the list stands at approximately 90 volunteers. If you are interested in being added to the volunteer list, contact us at rc@litchfieldnh.gov.

Our Seniors Group continued to be very active in 2012. The group meets on a regular basis for luncheons, bingo games and many other activities. This group is led by Betty Darling and Pat Jewett.

The Litchfield Playgroup was formed this year and meets weekly at Talent Hall. They held a very successful Easter Egg Hunt at Roy Memorial Park/Talent Hall last spring.

The Commission is always interested in hearing of other activities that residents have an interest in. Please contact us with ideas or suggestions.

In closing, it is the Litchfield Recreation Commission's mission to promote and increase recreational opportunities in our Town; to keep our Towns' recreational facilities open, safe, and cost-efficient within available funding; and manage to the best of our abilities the Town's available resources for parks and recreational purposes. We encourage any residents interested in improving Litchfield's recreational services to consider joining the Recreation Commission (contact Town Hall for further information).

--Submitted by the 2012 Litchfield Recreation Commission:

John Bryant, Chairman Sandy Vance, Secretary Keith Buxton, Member Colleen Gamache, Member

Andy Collins, Vice-Chairman Betty Darling, Member Jason Allen, Member John Brunelle, Selectman ex officio



Young volunteer Maddie helped compact gravel on new stairs before a game of tennis.



#### MOSQUITO CONTROL DISTRICT

2012 was an interesting year for the Mosquito Control District. First, while not as severe as last year (2011), we were still surrounded by West Nile Virus (WNV). Mosquitoes testing positive were identified in Manchester as well as a number of other surrounding communities in close proximity to Litchfield including multiple cases in Massachusetts. Our town escaped with no indication of WNV at all. Furthermore, mosquitoes infected with Eastern Equine Encephalitis (EEE), which has shown up in the area the last few years, never appeared in Litchfield traps during 2012. We believe that these positive results are, at least in part, an indication of the effectiveness of our larvicide treatments for the last five years.

Additionally we reported on a number of events last year that would impact this past season. These events included:

- partial reimbursement from the State of New Hampshire for expenses incurred by mosquito control
- budget cuts at the state level will put the entire program in jeopardy as testing of trapped mosquitoes is not guaranteed after the 2013 season.
- legislation has been submitted by the Litchfield Mosquito Control district members to increase the number of members of New Hampshire MCD's to five people

As it looks currently, partial reimbursement from the State of New Hampshire for expenses incurred by the Mosquito Control District is not in the budget for the upcoming year. Budget cuts at the state level will put the entire program in jeopardy as testing of trapped mosquitoes is not guaranteed after the 2013 season. We are watching our state government closely to see if any reconsideration for the testing will pass with the newly elected governor. Finally, The Litchfield Mosquito Control District was successful in getting legislation passed to increase the number of members from 3 to 5. Currently the district has four members and is actively soliciting for the fifth member.

#### 2012 Litchfield Adult Mosquito Summary:

Adult mosquito surveillance was conducted from 06/5/2012 to 10/9/2012 (NH State Health Lab extended trapping and testing until October 10, 2012).

Although the NH State lab did not accept specimens until July 1<sup>st</sup>, we started trapping in June to track/assess annual mosquito populations for *Cq. perturbans* (cattail swamp mosquito) treatments as well as early trapping for *Cs. melanura* (primary EEE mosquito)...



#### MOSQUITO CONTROL DISTRICT

#### 5,823 total individuals collected 20 different species identified

2012 Species	#	% of Total	2011 Species	#	% of Total	2010 Species	#	% of Total
perturbans	4186	71.89%	stimulans	655	24.08%	Cq. perturbans	1899	63.13%
canadensis	851	14.61%	perturbans	631	23.20%	Oc. stimulans	610	20.28%
vexans	204	3.50%	vexans	610	22.43%	Ur. sapphirina	153	5.09%
stimulans	141	2.42%	canadensis	386	14.19%	Oc. canadensis	95	3.16%
punctipennis	138	2.37%	cinerus	113	4.15%	An. walkeri	53	1.76%
cinerus	77	1.32%	ferox	90	3.31%	An. quadrimaculatus	46	1.53%
walkeri	77	1.32%	trivittatus	81	2.98%	An. punctipennis	40	1.33%
salinarius	34	0.58%	punctipennis	27	0.99%	Ae. vexans	31	1.03%
sapphirina	34	0.58%	melanura	16	0.59%	Ae. cinerus	18	0.60%
melanura	23	0.39%	sapphirina	15	0.55%	Ae. abserratus	17	0.57%
triseriatus	18	0.31%	walkeri	15	0.55%	Cs. melanura	14	0.47%
quadrimaculatus	16	0.27%	punctor	14	0.51%	Oc. punctor	8	0.27%
trivittatus	7	0.12%	quadrimaculatus	14	0.51%	Cx. pipiens	5	0.17%
ferox	4	0.07%	salinarius	13	0.48%	Cx. restuans	4	0.13%
japonicus	4	0.07%	provocans	10	0.37%	Oc. trivitattus	4	0.13%
abserratus	3	0.05%	abserratus	8	0.29%	Cx. salinarius	3	0.10%
pipiens	2	0.03%	japonicus	6	0.22%	Cx. territans	3	0.10%
punctor	2	0.03%	restuans	6	0.22%	Oc. japonicus	2	0.07%
morsitans	1	0.02%	triseriatus	4	0.15%	Oc. triseriatus	2	0.07%
provocans	1	0.02%	aurifer	3	0.11%	Oc. provocans	1	0.03%
	5823		morsitans	1	0.04%		3008	
			pipiens	1	0.04%			
			territans	1	0.04%			

Three batches consisting of 18 adult *Cs. melanura* specimens collected in June 2012 were sent, as a separate company project, to Connecticut Agricultural Experimental Station for gut content analysis and EEE testing, results are pending. All batches sent from June 2011 tested negative for EEE.

16	6/7/2012	7 Nathan, Litchfield	L = Light	Cs	melanura	1	CONN
16	6/7/2012	19 Foxwood,	L = Light	Cs	melanura	1	CONN
29	6/14/2012	7 Nathan, Litchfield	L = Light	Cs	melanura	16	CONN

2720

Two CDC carbon dioxide/light traps were placed weekly at 2 locations which our surveillance team, in conjunction with the Centers for Disease Control recommendations, determined produced sufficient numbers of *Cs. melanura* to send for testing.

7 Nathan, Litchfield 19 Foxwood, Litchfield



#### MOSQUITO CONTROL DISTRICT

50 total mosquito batches\* (1,022 adults) were sent to Concord Lab. All batches tested negative for EEE/WNV.

\*A batch consists of 50 or less individual adult female mosquitoes of the same genus and species.

In conclusion, the Town of Litchfield has successfully completed its planned objectives for the 2012 mosquito season with Zero (0) incidents of West Nile virus or EEE sampled mosquito larvae. This is a true testament to the Town's commitment of proactive larviciding and monitoring programs. The Mosquito Control District members will continue to serve the Town to the best of our abilities, working closely with the Health Officer the Conservation Committee, Fire and Police departments, the School superintendent and the Board of Selectmen.

Respectfully submitted by the members of the Mosquito Control District;

Chairman, Mr. Alfred Raccio Vice Chairman, Mr. John Latsha Member and former chairman, Mr. John Poulos Member, Mrs. Valerie Hardy

//Signatures on file//



### **AARON CUTLER MEMORIAL LIBRARY DIRECTOR'S REPORT**

The mission of the Aaron Cutler Memorial Library is to offer the community materials, programs, and services, in a pleasant and welcoming environment, which will provide learning support for elementary, middle and high school students; satisfying recreational experiences; and opportunity for personal growth and development. To this end, the library provided patrons of all ages with:

- many avenues, both in-house and online, to gather the supplemental information needed to complete assignments;
- high demand best selling fiction, non-fiction and movies;
- pleasure reading to promote lifelong learning;
- the opportunity to study a variety of subjects for personal edification; and
- a variety of programs and events to engage the mind, entertain, and spark creativity.

### **Library Use**

- Circulated 36,692 library items: 54% children, 5% teens and 41% adults
- Counted 18.927 visits to the library
- Hosted 6,123 patrons at 250 library programs
- Added 262 new patrons

### **Library Resources**

### In-House Resources

- The library holds 14,668 materials in a variety of formats including: print, audiobooks, magazines, newspapers, movies and computer programs.
  - 1,075 new materials were cataloged and added to the collection. 971 of these items were purchased: 104 items were donated.
  - 251 out-of-date, lost, damaged, and non-circulating materials were withdrawn.
- Internet ready computers equipped with Microsoft Word, Excel and Power Point were provided for use, and an Early Literacy Station, equipped with 50 educational software programs for children ages 2 through 10, was available in the Young Readers' Room.
- Wi-Fi is available during business hours inside the library and 24/7 outside on the library grounds.

### Online Resources

- New Hampshire Downloadable Book Consortium
  - eBooks became available in the Kindle format.
  - Library patrons had access to:
    - o 6,344 downloadable audiobooks in MP3 and WMA formats
    - o 5.602 eBooks in the ePub. Open ePub and Kindle formats
    - o 40,000 public domain titles in the pdf format
  - A complete list of compatible devices and detailed instructions for using these free downloadable resources are available through the library website.

### NHewLink Databases

• Library patrons had access to thousands of magazine, journal, newspaper, encyclopedia and other sources, through subscription services provided by the library. These 21 database resources provided homework and research help, as well as recreational reading, in a wide variety of popular and academic subjects. A complete listing of these resources is available on the library's website.



### AARON CUTLER MEMORIAL LIBRARY DIRECTOR'S REPORT

- Patrons enjoyed the online newsstand, choosing from over 1,700 titles available each month through MasterFile Premier, including such popular titles as Consumer Report's, People, Newsweek, PC World and Money.
- Patron's who read fiction enjoyed using NoveList, a reader's advisory service that provides information on over 100.000 titles, book award lists and much more.
- Encyclopedia Britannica Online
   Library patrons searched Encyclopedia Britannica, Compton's Encyclopedia, and the Elementary
   Encyclopedia for a wide variety of information needs from the comfort of their own homes.

### **Interlibrary Resources**

Litchfield residents had access to materials around the state through the Interlibrary Loan program, in which 1,828 requested items were delivered to the library for pick-up.

### **Library Programming**

### **Highlights from the Adult Services Department:**

- All Booked Up, a book discussion group, on the 1<sup>st</sup> Wednesday of the month at 6:30 p.m.
- Book of the Month Club, with a monthly featured title.
- Between the Covers, a 7-week summer reading club that included reading, activities and prizes.
- New: Unraveled, a drop-in knitting group, on the 2<sup>nd</sup> and 4<sup>th</sup> Thursdays of the month from 6:00-8:00.
- New: Monthly programming on topics such as heart health, Italian Gardens, home decorating, communicating with cats and dogs, woodworking, and haunted lighthouses of New England.

### **Highlights from the Tween and Teen Services Department:**

- New: *Page Turners*, a book discussion group for tweens in grades 5-7, 2<sup>nd</sup> Thursday of the month at 2:30 p.m. Bus transportation from LMS is available.
- Own the Night, a 7-week summer reading club for 6<sup>th</sup>-12<sup>th</sup> graders, including reading, crafts, activities, performers and prizes, featuring *Tales from Beyond* with Greg McAdams.

### **Highlights from the Children's Services Department:**

- Preschool Story Time on Tuesdays at 10:30 a.m. or Wednesdays at 12:30 p.m.
- Pajama Story Time on the 1<sup>st</sup> Thursday of the month at 6:30 p.m.
- Make 'n Take Crafts each month.
- Stuffed Animal Sleepover, a special Story Time for children and their stuffed animals. The children leave, and the animals stay for a night of amazing adventure documented in photos on the website.
- Book Bunch, a book discussion group for kids in grades 3-5, 3<sup>rd</sup> Wednesday of the month at 4:00 p.m.
- Dream Big—Read!, a 7-week summer reading club for kids age 3-11, including reading, crafts, contests, performers, events and games, featuring Merrimack's Critters 'n Creatures and comic mime Robert Rivest.
- Library Card Sign-Up Month for 1<sup>st</sup> graders at GMS.
- New: *The Polar Express Event*, the story brought to life with costumed characters, music, hot cocoa and a visit from Santa Claus, co-sponsored with the Litchfield Lion's Club.

### **Other Services**

The library also provided photocopying, faxing, tutoring space and test proctoring to residents.



### AARON CUTLER MEMORIAL LIBRARY DIRECTOR'S REPORT

### **Community Support**

The library relied on the support of the community for the extra touches that make the library a great place to visit. Special thanks go to:

- the Litchfield Garden Club for their continued provision of plantings and maintenance for our beautiful flower beds, our holiday greenery, and co-sponsoring the Italian Gardens program in April;
- the Friends of the Library for their annual 24/7 Book Sale on the porch, as well as the ongoing sale indoors, that puts gently used books into the hands of the community, the Annual Holiday Gingerbread Contest, and their donations of activity passes to the SEE Science Center (Manchester) & Museum of Science (Boston), summer reading funds and prizes, etc.;
- the 37 neighboring businesses that supported our 3 summer reading clubs through donations of prizes and money; and
- the 49 individuals who provided the library with a helping hand when it was needed.

### **Return on Taxpayer Investment**

Weighing taxpayer investment (\$197,999) against the cost for patrons to purchase the materials and services provided to them by the library in 2012 (\$547,749), taxpayers enjoyed a return on investment of \$349,750 or 177%.

### **An Open Invitation**

If you have not been using library services, please pay us a visit. Aside from being a beautiful building, the library is a bright, cheerful space filled with current information and materials, staffed by friendly people who are all too happy to help you find the content you need in-house, across the state or in cyberspace.

Respectfully submitted by, Vicki Varick





### DEPARTMENT OF BUILDING SAFETY/HEALTH CODE ENFORCEMENT

In 2012, single family units picked up from a total of 24 compared to 10 in 2011. Addition/Renovation permits this year were the same compared to 2011. The Interest Rate has been at a historical low this year causing many owners to look at doing repairs and upgrades. One noted observation in 2012 is that owners are renovating existing floor space other than expand their living area.

Over the past year, generators have been a popular upgrade to many homes. Many whole house generators have been installed. As a reminder to home owner's with portable generator units, the electrical wiring requires a disconnect to prevent feeding the PSNH system.

In closing, thank you for your continued support over the past year.

Kevin Lynch Code Enforcement/Building Official Health Officer

### Permits for 2012

Types of Permits  Dwelling Units  Additions/Garages/Renovations  Temporary  Swimming Pools  Mechanical  Electrical  Plumbing  Septic Test Pit/Leach Fields  Well	Count 24 90 7 23 105 122 31 21
Manufactured Home Replacement  Total Permits Issued	3 0 426
Estimated value for Construction of New Units, Renovations, Additions, Garages, etc	\$6,300,000.00
Permit Fees Collected in 2012	\$31,109.30



### LITCHFIELD ZONING BOARD OF ADJUSTMENT

The Litchfield Zoning Board of Adjustment (ZBA) has 5 members appointed by the Board of Selectmen. The Board meets at 7 P.M. on the second Wednesday of each month in the Town Hall meeting room to hear requests from applicants to appeal administrative decisions and requests to grant variances, special exceptions or equitable waivers.

### Section 1: Membership and Assignments

There are currently 5 members and 3 alternates on the Board. The Chair, Vice-Chair, and Clerk positions are nominated by ZBA members each year in May.

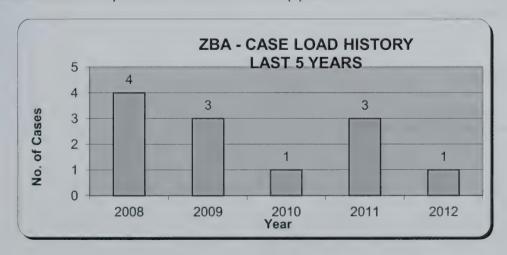
- Laura Gandia, Tom Cooney and Gregory Lepine's membership were approved by the Board of Selectmen for another three years.
- o Laura Gandia was nominated Vice-Chair Person in May for another one year term.
- o Richard Riley was nominated Chair Person in May for another one year term.

### **Litchfield Zoning Board of Adjustment**

			Term Ex	oiration	
		Membership Start	Dat	<u>te</u>	Years of Service
Members:	Eric Cushing	2005	March	2014	8
	Laura Gandia - Vice Chairperson	2000	March	2015	13
	Albert Guilbeault	2005	March	2013	8
	John Regan	1998	March	2014	15
	Richard Riley Jr - Chairperson	2003	March	2013	10
Alternates:	Thomas Cooney	2007	March	2015	6
	John Devereaux	2003	March	2013	10
	Gregory Lepine	1990	March	2015	23
	OPEN				
	OPEN				

### Section 2: Case Load and Decisions

In 2012 the Board heard testimony and made decisions on one (1) new case.





### LITCHFIELD ZONING BOARD OF ADJUSTMENT

(continued)

Of the total case load heard in 2012:

- o There were two requests for a Variance
- o There were two requests for a Special Exception
- o There were no requests for an Appeal of Administrative Decision
- o There were no requests for Equitable Waivers
- o There were no requests for a Rehearing

Case #	Case Description	Case Type	ZBA Decision
	Applicant was denied a	A Variance from LZO §1254 to permit gasoline sales in the Aquifer Protection District	Denied
2012-01	building permit to construct a convenience store with gasoline sales on the property located at 522 Charles Bancroft Hwy, Map 22 Lot 11.	A Variance from the frontage requirements of LZO §§802 and 803 to permit a convenience store with gasoline sales	Applicant withdrew request
	The Code Enforcement Officer made a determination that the building permit, as submitted, is not permissible	A Special Exception under LZO §803 to permit gasoline sales in the Northern Commercial District	Applicant withdrew request
	without relief from the ordinances described above	A Special Exception under LZO §803 to permit drive through service in the Northern Commercial District	Applicant withdrew request

### Section 3: Budget

o Refer to Town Report

I'd like to thank all the Board members and alternates for the time they spent this past year performing this important service for the town.

Respectfully submitted,

Richard Riley - Chairperson Litchfield Zoning Board of Adjustment

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### **CEMETERY TRUSTEES**

The year 2012 was a busy one for the Litchfield Cemetery Trustees. Beginning in June, a restoration of all broken and otherwise damaged stones and monuments, in all three cemeteries, was begun by Kai Nalenz, proprietor of Gravestone Services of New England, and located in Bedford, NH. This project is being done without the expenditure of any taxpayer funds. Funding is being made possible by the old Cemetery Association funds, realized from the sale of grave plots, which have accrued for many years. The remaining balance of the association funds left over after the restoration is complete, have been encumbered for future stone restoration and have been invested by the Trustees of Town Trust Funds.

The Trustees have also overseen the repair of all of the side and back perimeter fencing at all three cemeteries so that it has been made whole again as required by State law.

Next summer it will be one of our goals to have the front fences and gates painted at the Pinecrest and Hillcrest Cemeteries. These were last painted as part of an Eagle Scout program and are beginning to show the passage of time.

An update of the rules and regulations and rights of interment for our Town cemeteries is nearly complete and will be published soon.

Respectfully submitted by,

Dr. Stephen P. Calawa Treasurer Litchfield Cemetery Trustees





The Nashua Regional Planning Commission (NRPC) is formed by the thirteen communities of Litchfield, Hudson, Pelham, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason.

NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the state and federal levels. Our core planning programs are transportation, land use, environment, and mapping. NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2012, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Board of Selectmen. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

### **TRANSPORTATION**

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

Traffic Data Collection – NRPC continued its robust traffic data collection program. These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website using the Google Maps feature and more detailed data from each count is available upon request. Link for traffic data: http://tinyurl.com/LitchfieldTraffic.

This year's program included traffic volume counts at four locations to support NRPC's effort to document changes in traffic volume as a result of the Manchester Airport Access Bridge.

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding. NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Litchfield and the rest of the region.

**Congestion Mitigation Air Quality (CMAQ) Program -** The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. Typical projects include intersection signalization improvements and improvements to transit service.

**Road Inventory** – During 2012, NRPC staff prepared the updated data in the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on Litchfield's roads and will be used for planning road improvements in the community. This data also forms the basis for the Town's allocation of Transportation Block Aid from the State.



(continued)

Metropolitan Transportation Plan (MTP) — During 2012, NRPC began a major update to the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town of Litchfield staff to identify local transportation improvements that benefit the Town. Including these projects in the MTP will provide the opportunity for future funding through the states Ten Year Plan Process.

**NH Capitol Corridor Passenger Rail Project** – During the course of 2012 NRPC continued to work toward the development of the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and pursuing options to study the feasibility of passenger rail in the corridor.

**Regional Traffic Model** – NRPC is nearing completion of a large-scale update to the regional traffic model in conjunction with the release of new U.S. Census data, new regional employment data, and NRPC's updated community-by-community population projections through 2040 (see below). This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues. NRPC can then provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions to help study critical intersections and development issues.

**Population Projections** – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for the Town of Litchfield that will aid in community planning through 2040. Additionally, NRPC developed similar projections for all towns in the region as has Southern NH Planning Commission, allowing Litchfield to track its future in comparison with neighboring communities.

**Human Service Transit Coordination** – The NRPC has been the leader in the state in this process and was recognized as the first Regional Coordinating Council. In the coming years it is anticipated that this project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

**Safe Routes to Schools Program** - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC continues to pursue Safe Routes to School funding for communities and school districts in the region.

### LAND USE AND ENVIRONMENT

Comprehensive Economic Development Strategy (CEDS) – NRPC Staff provides analysis and staff support to the Regional Economic Development Center of Southern New Hampshire to develop the Regional Comprehensive Economic Development Strategy (CEDS). A CEDS is the result of a local planning process designed to guide the economic growth of a region and is required to qualify for assistance from the U.S. Economic Development Administration (EDA) under its Public Works and Planning Programs.

**Hazard Mitigation Planning**— In 2012, NRPC staff in conjunction with town staff began an update to the existing Litchfield Hazard Mitigation Plan originally approved in 2006. Hazard mitigation plans identify



(continued)

critical facilities and areas of concern throughout the town, analyze potential hazards and risks to these facilities, and prioritize

mitigation measures to address the hazards. The Disaster Mitigation Act of 2000 encourages natural disaster planning to reduce property damage costs and injuries. Completion of a Hazard Mitigation Plan and participation in the National Flood Insurance Program enables a community to apply for fully funded hazard mitigation grants. NRPC staff met with the Litchfield Hazard Mitigation Team for a series of 4 meetings, held between August 1 and November 28, in order to prepare the 2012 Litchfield Hazard Mitigation Plan Update. The Hazard Mitigation Team included the Litchfield Town Administrator, Planning Board Assistant, representatives from the Fire and Police Departments, Building Inspector, and Road Agent. The Team is currently reviewing the draft plan, which will be submitted for approval to FEMA in early 2013.

NRPC Energy Program – In 2012, NRPC utilized funding from the Energy Technical Assistance and Planning (ETAP) program to work with the Town of Litchfield along with 10 additional towns and 6 school districts to form an aggregation to procure a competitive electricity supply. As a result of a successful bidding process, the Town saw an estimated annual savings of \$9,453 on its municipal electricity bills. Although the ETAP program ended in April 2012, NRPC was able to continue working with the aggregation to help members renew their electricity supply contracts for 2013. Consequently, Litchfield's anticipated electricity savings in 2013 are \$6,638.

**Resources and Training** – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff. In addition, presentations were offered on Form Based Codes and Green Streets.

Household Hazardous Waste Program — Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. By definition, they are corrosive, flammable, toxic, or reactive. Non-latex paint, solvents, oven cleaner, pool chemicals, pesticides, drain opener, and auto chemicals are just a few examples. The Nashua Regional Planning Commission holds HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics.

The Nashua Regional Solid Waste Management District held six collections during the 2012 Household Hazardous Waste season. In 2012, a total of 1,280 households participated in the HHW collections District-wide; of those, 41 households came from Litchfield. A total of 79,819 pounds of material was collected in 2012. Litchfield residents comprised 3.2% of the total participation, which equates to roughly 2,554 pounds of hazardous waste from the Town's waste stream.

**Development Review and Planning Services** - Part of NRPC's comprehensive services is to offer direct local land use planning assistance. The Town of Litchfield utilizes contract planning services to directly assist the Planning Board. Services include assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attend hearings and work sessions to assist and answer questions, and support the Board and Town staff in preparing ordinance and regulation updates, notices, draft amendments and warrants for Town Meeting. In 2012, NRPC assisted Litchfield with a community survey, developed of a multi-family housing ordinance, revised the subdivision and site plan application procedures, and reviewed the road bonding regulations and impact fee ordinance.

Granite State Future – In 2012 Nashua Regional Planning Commission was awarded a grant from the US Department of Housing and Urban Development to fund NH's regional plan updates. NRPC, acting as the program's lead and collaborating with the eight other RPCs in NH, is developing a common set of data to



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be made available statewide to aid municipalities in their own planning efforts. Additionally under development are a set of online public participation tools, which can be found at <a href="https://www.granitestatefuture.org">www.granitestatefuture.org</a>.

Regional Plan – The NRPC began the three-year process of updating the comprehensive regional plan for the Nashua Region, as required by state law. Much of 2012 was spent getting the word out about the plan and gathering input. In addition to meeting with municipal officials from each NRPC town, staff attended numerous public events and collected approximately 1,000 survey responses from people around the region. In Litchfield, we incorporated our survey questions into the Litchfield Community Survey and received 158 responses. The top three things that people stated were best about Litchfield were: (1) rural character, (2) small-town feel, and (3) agricultural and natural landscape. The top three things that people stated could make Litchfield better were: (1) businesses and conveniences, (2) better schools and infrastructure, and (3) lower taxes. In 2013 NRPC will be working on specific topics areas such as transportation, housing, economic development, and environment.

### **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

General Mapping and Spatial Data Maintenance - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects. NRPC continued its quarterly updates to the town parcels layer, using the Registry of Deeds database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge. NRPC also worked with Town to acquire the latest set of assessing data to join geographically for improved mapping and data analysis. Other layers updated upon request or notice included roads, road names, zoning, conserved lands, and land use.

Specific mapping assistance was also provided to the Town in the following capacities:

- NRPC helped Litchfield send GIS-based conservation land updates to the statewide GRANIT database via the Nature Conservancy.
- Assisted building inspector with labeled parcel map of Town.

**New Standard Maps** – At the end of 2012, NRPC released an update to its poster-sized standard map series. These maps are available as PDFs on the NRPC website, and hard copies are being printed and delivered to every community in our region, including Litchfield. The standard maps are: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features.

**GIS Discovery Sessions** - The GIS group met with the Town of Litchfield to discuss how the Town can best take advantage of NRPC's GIS services. Meeting topics covered included a review of the overall technical investment in GIS at the local level, community need for GIS services, and a discussion of NRPC's GIS capabilities.

Census Data – NRPC collected and processed datasets from the ongoing US Census Bureau American Community Survey estimate program at various geographic levels, including: state, county, town, tracts, block groups and blocks. Census data is very important in planning efforts and decision making for communities. Updated estimates in categories such as population, race, language, employment, poverty and housing are used in regional and local plans, and will be the inputs to the updated travel demand model.



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Broadband Mapping – NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. This year, tasks included updating the Community Anchor Institution database with new emails, and filling in contact information for new facilities. Thanks to this effort, the proper contacts at all anchor institutions, such as schools, town halls, and libraries, are now being emailed to update their broadband survey information over the web.

NRPC also continues to coordinate the rural addressing project, which is mapping every household in a rural census block throughout the state. A free GPS training session for all volunteers interested in assisting with data collection was held in the Fall.

Broadband Planning — In 2012, NRPC worked closely with the Greater Nashua Region Broadband Stakeholder Group (BSG) on a variety of Broadband Planning tasks for the region. The BSG is comprised of diverse regional stakeholders representing a variety of sectors such as health, education, economic development, public safety, local government, communications/media, etc. Specifically, NRPC, with support from the BSG, identified barriers to broadband in the region, began a draft for a regional broadband plan, conducted community outreach and education to municipalities, businesses, etc., and conducted a sector based analysis, through surveys and interviews, to help better understand the current and future broadband needs/barriers of sectors in the Region.

Additionally, NRPC created a summary brochure on broadband technology and the New Hampshire Broadband Mapping and Planning Project. The brochure is available on the NRPC website at <a href="http://www.nashuarpc.org/home-page/pdf/BBOverviewBrochure">http://www.nashuarpc.org/home-page/pdf/BBOverviewBrochure</a>.

For more information about NRPC programs, contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at <a href="mailto:kerried@nashuarpc.org">kerried@nashuarpc.org</a> or visit the NRPC website at <a href="mailto:kwww.nashuarpc.org">kwww.nashuarpc.org</a>.





### STORM WATER MANAGEMENT PROGRAM

### WHAT CAN YOU DO?

In order to protect and preserve our ecological resources, be sure to take the following preventive measures for:

### Lawn/Yard Care

Excess fertilizers and pesticides applied to lawns and gardens wash off and pollute streams. Yard clippings and leaves can wash into storm drains and contribute nutrients and organic matter to streams.

- Don't over water your lawn, gardens, or other outdoor areas. Consider using a soaker hose instead of a sprinkler. Berm lawn and yard to prevent water runoff and encourage water absorption (infiltration).
- Preserve and plant trees and shrubs to help keep soil in place.
- ✓ Use pesticides and fertilizers sparingly. If necessary, only use recommended amounts.
- ✓ Use organic mulch or safer pest control methods.
- pest control

  ✓ Compost
  or mulch
  yard
  waste.
  Cover piles
  of dirt or
  mulch.



- ✓ Recycle as much as possible.
- ✓ Use a broom to sweep and collect sediment and organic matter on sidewalks and driveways. Collect sand used on driveways and sidewalks for future use or disposal.
- ✓ Use de-icing materials sparingly on driveways and sidewalks.
- ✓ Drain swimming pools onto expanse lawns or other vegetated areas.

### **Small Farms**

Agricultural run-off from farming activities increases the amounts of coliform and organic matter in downstream water supplies.

Small farming activities such as cow, sheep, and goat grazing, as well as waste from chicken coops, hog or pig pens, horse corrals, etc. can also contribute to wastewater runoff if not properly maintained.

### **Septic Systems**

Leaking and poorly maintained septic systems release nutrients and pathogens (bacteria and viruses) that can be picked up by storm water and discharged into nearby water bodies. Pathogens can cause public health and environmental concerns.

- Inspect your system every 3 years and pump your tank as necessary (every 3 to 5 years).
- Don't dispose of household hazardous waste in sinks or toilets.

### **Auto Care**

Washing your car and degreasing auto parts at home can send detergents and other contaminants through the storm sewer system. Dumping automotive fluids into storm drains has the same result as dumping the materials directly into a water body. For example, one quart of oil can contaminate up to 2 million gallons of water.

- Use a commercial car wash that treats or recycles its wastewater or wash your car on your yard so the water infiltrates into the ground.
- Dispose of used auto fluids and batteries at designated recycling and drop-off locations.

- ✓ Prevent gas and oil leaks and spills.
- ✓ Have your motor vehicle routinely serviced.

### **Pet Waste**

Pet waste can be a major source of bacteria and excess nutrients in local waters.

- When
  walking
  your pet,
  remember
  to pick up
  - to pick up the waste and dispose of it properly. Flushing pet waste is the best disposal method.
- ✓ Leaving pet waste on the ground increases public health risks by allowing harmful bacteria and nutrients to wash into the storm drain and eventually into local water bodies.

### **Prevent Storm Water Runoff**

There are several ways to help prevent storm water runoff. Here are some examples:

- ✓ Plant trees, shrubs, and ground cover.
- ✓ Use a barrel to collect rain and store water for gardening.
- Redirect downspouts from paved areas to vegetated areas. Guide storm water onto grass or other vegetated areas by using berms or dikes.
- Use wooden planks, bricks, or interlocking stones for walking areas and patios.
- Clear away fallen trees and debris from natural waterways and storm water drains.

\*Copied from UNH Energy and Campus Development www.unh.edu/ecd/stormwater



### TOWN CLERK/TAX COLLECTOR

Motor Vehicle Registrations: Residents of Litchfield have more options when it comes time to renewing registrations. You may come to the office and pay with either cash, check or credit card (MC, Disc or Amex), surf to <a href="www.litchfield.nh.gov">www.litchfield.nh.gov</a> and renew online using your checking account or MC, Visa, Discover or Amex (your decals are mailed to you), or renew by mail using a check the renewal notice and return in the envelope provided to you.

Litchfield is on-line with the State of New Hampshire so we are able to register vehicles up to 26,000 pounds. We can issue vanity plates and we can renew those late renewals right here in our office. Residents only have to write one check to the Town to pay for registrations now.

When registering a new vehicle the individual listed first on the title paperwork MUST be present when doing the first registration.

When renewing a registration for another individual you must present your driver's license.

To register a Title Exempted Vehicle for the first time the law (RSA 261:2-a) requires that *in addition to a bill of sale* a person registering a 1997 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present <u>one</u> of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station.

Inspection stickers for a vehicle renewal need to be in place by the 10<sup>th</sup> day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Every trailer and semi-trailer (including campers) with a registered weight of 3,001 pounds or greater shall be inspected (Saf-C 3209.06). Campers and motorcycles are to be inspected by July 1 of each year and will get a sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

Internet users can go to the Department of Motor Vehicle site: <a href="www.egov.nh.gov/platecheck/pass.asp">www.egov.nh.gov/platecheck/pass.asp</a> to check for initial plate availability. State of NH Motor Vehicle Agency phone numbers are: NH Title Bureau: 271-3111, Concord Motor Vehicle Registration: 271-2251, Walking Disability Desk: 271-2275, & TTD (hearing impaired): 1-800-735-2964. Driver licensing is done in Manchester, Milford, Nashua, Salem or Concord.

<u>Elections:</u> There will be one election this year on March 12<sup>th</sup>. Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also register to vote on Election Day. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license or social security card at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are now required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors of the Checklist.

<u>Vital Records:</u> The fee for a marriage license this year has increased to \$45.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

<u>Dogs:</u> There were 1,645 dogs licensed in 2012. <u>Dog TAGS EXPIRE APRIL 30 OF EACH YEAR.</u> Residents can renew dog licenses starting January 2nd. This year, the Town Clerk will be at the annual Rabies Clinic to issue dog licenses. If you show the rabies certificate from the previous year the Vet can administer a 3-year rabies shot instead of the 1-year shot.



### TOWN CLERK AND TAX COLLECTOR

(continued)

There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. If you no longer have your dog please drop us a quick note to let us know or call us at 424-4045. IMPORTANT: Review your previous license to make sure that your dog's rabies vaccination is upto-date. If you cannot find your vaccination certificate or license from 2011 call the office and we can research your records. You may renew your dog's license via the mail or the internet as long as the rabies vaccine is up to date. To register by mail please include: a check made payable to the Town of Litchfield (NO CASH PLEASE), and a self-addressed-stamped envelope for return of your new license and dog tag. To register via internet go to www.litchfieldnh.gov and click on the icon of the dog.

**License fees:** Puppies (3-7 months) or spayed/neutered over 7months \$6.50

Male / Female (not spayed/neutered) \$9.00

Senior owner (over 65) (for one dog) \$2.00

NH Hunting, Fishing Licenses and OHRV: January 2008 the Town Clerks' office started issuing New Hampshire Hunting and/or Fishing License. In October 2009 we started issuing OHRV Licenses.

Town Clerk/Tax Collector News: As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2010, I was recertified until 2015. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009 I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion.

### Tax Collector Lien/Deed Calendar for 2013 \*Dates and fees subject to change

Jan - 2013	Delinquent notice of all taxes owed	No charge
February, 2013	Notice of impending lien certified to property owners	\$18.00
	2 <sup>nd</sup> or subsequent parcel	\$2.00
April, 2013	Notice of impending tax deed certified to property owners	\$16.00
April, 2013	Execution of Tax Lien	\$18.50
	2 <sup>nd</sup> or subsequent parcel	\$8.00
March, 2013	Identifying mortgagee holders (for Liens)	\$13.00
March-2013	Notice of executed tax lien to mortgagee holders	\$16.00
April, 2013	Identifying mortgagee holders (for Deeding)	\$18.00
April, 2013	Notice of impending tax deed to mortgagee holders	\$16.00
June, 2013	Execution of Tax Deed	\$10 plus recording fees



### **Town Clerk / Tax Collector Office Hours:**

Monday 10:00 AM to 6:00 PM Tuesday – Friday 7:30 AM to 3:00 PM Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052 Phone: (603) 424-4045

Fax: (603) 424-8154 Email: tbriand@litchfieldnh.gov

Town Clerk/Tax Collector Office Calendar for 2013 \*dates subject to change

January 1, 2013	CLOSED
January 21, 2013	Martin Luther King — CLOSED also State Offices Closed
February 2, 2013	Deliberative Session – Town-Campbell High 10:00 a.m.
February 18, 2013	Presidents Day - CLOSED
March 12, 2013	Town Election Day – OFFICE OPEN
April, 2013	2012 Liens Executed
April/May 2013	Rabies Clinic – Location- Fur & Feathers Rte 102
May 27, 2013	Memorial Day – OFFICE CLOSED
July 4, 2013	Independence Day- OFFICE CLOSED
September 2, 2013	Labor Day- OFFICE CLOSED
September 18-20	Annual Town Clerk Conference – OFFICE OPEN
October 14, 2013	Columbus Day- OFFICE CLOSED
October 21 – 23, 2013	Annual Tax Collector Conference – OFFICE OPEN
November 11, 2013	Veteran's Day- OFFICE CLOSED
Nov. 28 -29, 2013	Thanksgiving Holiday- OFFICE CLOSED
December 24, 2013	Christmas Eve- Hours- 7:30a.m12:30a.m.
December 25, 2013	Christmas Day –OFFICE CLOSED
December 31, 2013	New Years Eve- Hours 7:30a.m12:30a.m.

Respectfully Submitted, Theresa L. Briand, Town Clerk/Tax Collector

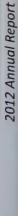


## RESIDENT MARRIAGE REPORT 01/01/2012-12/31/2012

Name	Residence	Name	Residence	Issuance	Marriage	Marriage
HOLLAND, MATTHEW E	NASHUA, NH	GROOVER, BRITTANY M	LITCHFIELD, NH	NASHUA	NASHUA	04/19/2012
DONAH, CURT R	LITCHFIELD, NH	HUMPHREYS, AUDREY C	LITCHFIELD, NH	LITCHFIELD	MANCHESTER	04/27/2012
HARMON, RALPH C	LITCHFIELD, NH	ALEXANDER, JOHANNA M	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	04/27/2012
CIRKA, WALTER D	LITCHFIELD, NH	HOGUE, JULIE C	LITCHFIELD, NH	LITCHFIELD	NASHUA	05/08/2012
DURAND, BRIAN K	LITCHFIELD, NH	ROGERS, KRISTEEN E	NASHUA, NH	NASHUA	HUDSON	06/09/2012
FAUTEUX, BRYAN M	LITCHFIELD, NH	HAYNES, CASEY P	LITCHFIELD, NH	LITCHFIELD	MANCHESTER	06/09/2012
BYRNE, JOHN M	LITCHFIELD, NH	JOHNSON, AMBER L	LITCHFIELD, NH	LITCHFIELD	DERRY	06/23/2012
SANDERS, RICHARD L	LITCHFIELD, NH	NICOL, PAULETT R	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	06/30/2012
MOREAU, NATHAN R	LITCHFIELD, NH	BLACK, JILLIAN A	LITCHFIELD, NH	LITCHFIELD	SANBORNTON	07/14/2012
BONILLA, ANGEL L	LITCHFIELD, NH	CHOCHREK, PATRICIA P	LITCHFIELD, NH	NASHUA	NASHUA	07/28/2012
AINSWORTH, CARRIE A	MANCHESTER, NH	PATTI, CHRISTOPHER L	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	08/10/2012
JONES, GENE L	LITCHFIELD, NH	ROMANEK, RACHEL R	LITCHFIELD, NH	LITCHFIELD	WOLFEBORO	08/11/2012
RHEAUME, CRYSTAL L	LITCHFIELD, NH	BONNELL JR, CURTIS D	PELHAM, NH	PELHAM	MANCHESTER	08/18/2012
HILLIARD, JOESPH K	LITCHFIELD, NH	HARRINGTON, EMILY M	E. HAMPSTEAD	HAMPSTEAD	HAMPTON FALLS	09/01/2012
BROWN, ALEXANDER W	LITCHFIELD, NH	LEVAN, KATHERINE E	LITCHFIELD, NH	LITCHFIELD	MILFORD	09/01/2012
JACKSON, AARON M	LITCHFIELD, NH	MOREAU, AMBUR J	LITCHFIELD, NH	LITCHFIELD	HOLLIS	09/02/2012
BURNS, KEVIN C	LITCHFIELD, NH	LAMBERT, LISA M	LITCHFIELD, NH	LITCHFIELD	AMHERST	09/07/2012
RODONIS, MARGARET A	LITCHFIELD, NH	GUERTIN, ALFRED P	WINCHENDON	HANCOCK	HANCOCK	09/15/2012
SHEPARD, NICOLE M	LITCHFIELD, NH	LEVASSEUR, PAUL A	LITCHFIELD, NH	LITCHFIELD	LEE	09/21/2012
SATABILE, RYAN E	LITCHFIELD, NH	CHARBONNEAU, JOY	LITCHFIELD, NH	LITCHFIELD	NASHUA	09/22/2012
VELLUCCI, MICHAEL S	LITCHFIELD, NH	HEIDER, CHRISTINE J	LITCHFIELD, NH	LITCHFIELD	SANDOWN	09/30/2012
ULIANO, STEVEN J	LONDONDERRY	VINCENT, KYLEE L	LITCHFIELD, NH	LONDONDER	ONDONDERRY LITCHFIELD	10/12/2012
JACKSON, NICHOLAS E	LITCHFIELD, NH	BOWEN, LAURA A	AUBURN, NH	AUBURN	LINCOLN	10/13/2012
BRIAND, JAMES M	LITCHFIELD, NH	REGAN, AMANDA L	NASHUA, NH	NASHUA	LITCHFIELD	12/24/2012

Total Number of Records 24

2012 Annual Report





## RESIDENT BIRTH REPORT 01/01/2012-12/31/2012

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DOUGLAS, AARON JOHN	01/12/2012	NASHUA, NH	DOUGLAS, MATTHEW	DOUGLAS, KERI
FORHART, ETHAN B	02/02/2012	NASHUA, NH	FORHART, JOSHUA	FORHART, LINDSAY
MAYNARD, STELLA RAE	02/03/2012	NASHUA, NH	MAYNARD, ROBERT	MAYNARD, NICOLE
COUTURE, LEO ARTHUR	02/17/2012	DERRY, NH	COUTURE, NICHOLAS	COUTURE, MEG
ZAPENAS, ASHLYN RYEN	02/23/2012	NASHUA, NH	ZAPENAS, CRAIG	ZAPENAS, TANYA
RICE, PAYTON VICTOR	03/18/2012	NASHUA, NH	RICE, JAMES	RICE, DEBRA
WARENDA, ISABELLA MARIE	03/20/2012	NASHUA, NH	WARENDA, ROBERT	WARENDA, KERRI
HATCH, LILLIAN PAIGE	03/21/2012	NASHUA, NH	натсн, тімотну	HATCH, NICOLE
KOUMARIANOS, DEMETRI CHRISTOPHER CHARLES	04/05/2012	NASHUA, NH	KOUMARIANOS, VINCENT	KOUMARIANOS, ERIN
ASARA, KENDALL ROSE	04/08/2012	MANCHESTER, NH	ASARA, CHRISTOPHER	ASARA, KELLY
SEBASTIAN, ERIKA MARIE	05/05/2012	DERRY, NH	SEBASTIAN, JAY	ROLLINS, SHARNI
BRADHAM, GRACE HARTLEIGH	05/11/2012	MANCHESTER, NH	BRADHAM, JAMES	BRADHAM, LESLIE
POWERS, CONNOR PATRICK	05/20/2012	MANCHESTER, NH	POWERS, DEAN	POWERS, MARYBETH
UMENHOFER, DUSTIN JAMES	05/25/2012	CONCORD, NH		UMENHOFER, REBEKAH
DITOLLA, ROBERT JAMES	05/28/2012	NASHUA, NH	DITOLLA, GERARD	DITOLA, KATHERINE
ROBSON, JOESEPHINE LILY	05/30/2012	NASHUA, NH	ROBSON JR, STEVEN	ROBSON, KYLE
COOKE, MICHAEL BRANDON	06/14/2012	NASHUA, NH	COOKE, MICHAEL	IMPERIAL, JESSICA
NORMANDIN, NOAH KENNETH RAYMOND	06/18/2012	MANCHESTER, NH	NORAMDIN, JOSEPH	NORMANDIN, SARAH
HUGHES, MASON WILLIAM	06/30/2012	NASHUA, NH	HUGHES, ADAM	HUGHES, KRISTEN
BENOIT, TEEGAN DANA ROSS	07/06/2012	NASHUA, NH	BENOIT, STEVEN	SMART, JILLIAN
SPENCER, GARRETT WORTH	07/11/2012	MANCHESTER, NH	SPENCER, CASEY	SPENCER, KELLY
TAVARES, TAYLOR MARIE	07/15/2012	NASHUA, NH	TAVARES JR, ROBERT	TAVARES, RENEE
MERRILL, DONOVAN ALAN	08/07/2012	NASHUA, NH	MERRILL, MATTHEW	DOVIDIO, KERRY
OSBORNE, COOPER MATTHEW	09/18/2012	NASHUA, NH	OSBORNE, MATTHEW	OSBORNE, JESSI
HILSON, THOMAS ALAN	09/20/2012	NASHUA, NH		HILSON, SARAH
MCANDREW, EMIMA JADE	09/20/2012	MANCHESTER, NH		MCANDREW, JEAN
COLE, NICHOLAS JOHN	10/01/2012	NASHUA, NH	COLE, TIMOTHY	COLE, CHANTAL
SMITH, KAYLA AVERY	10/03/2012	NASHUA, NH	SMITH, JOHN	PINKHAM, ERICA

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# RESIDENT BIRTH REPORT 01/01/2012-12/31/2012

(continued)

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DURAND, TYLER KENNETH	10/03/2012	NASHUA, NH	DURAND, BRYAN	DURAND, KRISTEEN
MARCOTTE, JACKSON THOMAS	10/05/2012	NASHUA, NH	MARCOTTE, ALAN	MARCOTTE, MELISSA
ZUHOSKI, KENSINGTON ALEXIS	10/08/2012	NASHUA, NH	ZUHOSKI JR, JEROME	ZUHOSKI, HEATHER
CARRIER, DREW JAMIE	10/16/2012	NASHUA, NH	CARRIER, JAMIE	CARRIER, CAROLYN
HUBBARD, SERENA TESSA	11/08/2012	NASHUA, NH	HUBBARD, JASON	HUBBARD, MEGHAN
GEIGER, KENDAL MARIE	11/08/2012	DERRY, NH	GEIGER, MARK	GEIGER, TRACIE
PROULX, CAMERON SCOTT	11/09/2012	MANCHESTER, NH	PROULX, SCOTT	PROULX, LAYCIA
GETTINGS, MORGAN ROLLAND	11/29/2012	NASHUA, NH	GETTINGS, DEREK	GETTINGS, LYNN
FORREST, MIA AMY	12/05/2012	NASHUA, NH	FORREST, FRANK	FORREST, AMY
HEAVEY, CHLOE IRENE	12/12/2012	MANCHESTER, NH	HEAVEY, GREGORY	BELZIL, DANIELLE
BALCOM, KOEN THOMAS	12/19/2012	NASHUA, NH	BALCOM, KRISTOPHER	BALCOM, LEAH

Total number of records 39

2012 Annual Report



# RESIDENT DEATH REPORT 01/01/2012-12/31/2012

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
MACKINNON, RUTH DEYOUNG, DOROTHY MILLER, LYMAN BOYER, RAYMOND DUFOUR, PETER PETERSON JR, GEORGE GRIFFIN, JENNIE BOULEY, PRISCILLA BUNCH, LILLIAN KORDAS, PATRICIA FERREN, DONALD TESSIER DUQUETTE, BRENDA LAGUEUX, JASON CALAWA JR, LEON FRANCIS, WILLIAM GUINAN, GISELLE MAYS JR, FREDERICK BELANGER, HERMAN HILSON, WAYNE DULEMBA, HENRY KAY, CLYDE SMITH, NEWTON RICHARDS, DOROTHY SIMALL, CHARLES	01/02/2012 01/28/2012 01/31/2012 02/12/2012 02/21/2012 03/33/2012 03/33/2012 03/15/2012 05/10/2012 05/10/2012 05/10/2012 05/10/2012 05/10/2012 05/10/2012 05/10/2012 11/09/2012 11/05/2012 11/05/2012 11/05/2012 11/25/2012 11/25/2012 11/25/2012	NASHUA MANCHESTER NASHUA MANCHESTER LITCHFIELD BEDFORD LITCHFIELD MERRIMACK LITCHFIELD NASHUA NASHUA NASHUA NASHUA REDFORD REDF	KELLY, JULIAN LYSHORN, FRANCIS MILLER, CHARLES BOYER, ARMAND DUFOUR, HECTOR PETERSON SR, GEORGE COGLIANO, GENNERO LAVALLEE, JOSEPH HALL, ALBERT GIVNER, EVERETT FERREN, CURTIS TESSIER, PAUL LAGUEUX, JEAN CALAWA SR, LEON FRANCIS, GEORGE MONFETTE, PHILIPPE MAYS SR, FREDERICK BELANGER, ALPHONSE HILSON, THOMAS DULEMBA, STANLY KAY, JAMES SMITH, LAWSON BLAIR, CLARENCE SMALL, SIDNEY	ALLEY, VELVIN ALBRO, HELEN UNKNOWN, RUTH CHAUVIN, ROSE CHAMPIGNY, FLORENCE HART, JUNE CATARANO, TERESA BOUCHER, EVA FOSTER, JESSIE SHOWSTEAD, PATRICIA STEWART, MARGARET MAROON, JEANETTE CROTEAU, NICOLE DUGAS, DOROTHY LAVASSEUR, DORIS COTE, YVONNE HILL, GERTRUDE DOMINGUE, REGINA HILL, EDNA CZAJKOWSKI, BALBINA MOWLL, ISABEL BALL, CHARLOTTE SILVA, DOROTHEA	z z z z z > z z z z z z z z > z z > z z > z > > > > z >

Total number of records 24



### TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending

12/31/2012

### **DEBITS**

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES			
YEAR		2012	2011	2010	2009+	
Property Taxes	#3110	xxxxxx	\$ 411,100.51	\$2,284.22	\$ 0.00	
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00	
Land Use Change Taxes	#3120	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00	
Timber Yield Taxes	#3185	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00	
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00	
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00	
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$0.00	
Prior Years' Credits Balance**		\$ 0.00				
This Year's New Credits		(\$23,419.57)				

TAXES COMMITTED THIS FISCAL YEA	AR			FOR DRA USE ONLY
Property Taxes	#3110	\$ 15,924,273.00	\$3,197.00	
Resident Taxes	#3180	\$ 0.00	\$ 0.00	
Land Use Change Taxes	#3120	\$ 65,900.00	\$ 0.00	
Timber Yield Taxes	#3185	\$ 3,735.62	\$ 0.00	
Excavation Tax @ \$.02/yd	#3187	\$ 3,301.04	\$ 0.00	
Utility Charges	#3189	\$ 0.00	\$ 0.00	
Betterment Taxes		\$ 0.00	\$0.00	

### **OVERPAYMENT REFUNDS**

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 23,383.74	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 6,961.61	\$ 22,446.13	\$ 321.62	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 16,004,135.44	\$ 436,743.64	\$2,605.84	\$ 0.00

<sup>\*</sup>This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)271-3397

<sup>\*\*</sup>Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

<sup>\*\*</sup>The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.



### TAX COLLECTOR'S REPORT

For the Municipality of

LITCHFIELD

Year Ending 12/31/2012

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REMITTED TO TREASURER	LEVY FOR YEAR	P	PRIOR LEVIES			
REWITTED TO TREASURER	2012	2011	2010	2009+		
Property Taxes	\$ 15,514,374.72	\$ 281,924.90	\$ 0.00	\$ 0.00		
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Land Use Change Taxes	\$ 52,900.00	\$ 0.00	\$ 0.00	\$ 0.00		
Timber Yield Taxes	\$ 3,735.62	\$ 0.00	\$ 0.00	\$ 0.00		
Interest & Penalties	\$ 6,961.61	\$ 22,446.13	\$ 321.62	\$ 0.00		
Excavation Tax @ \$.02/yd	\$ 3,301.04	\$ 0.00	\$ 0.00	\$ 0.00		
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Converted To Liens (Principal only)	\$ 0.00	\$ 132,372.61	\$ 2,284.22	\$ 0.00		
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
Prior Year Overpayments Assigned	\$ 0.00					

### **ARATEMENTS MADE**

ADATEMENTS WIADE				
Property Taxes	\$ 225.00	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 13,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

### **UNCOLLECTED TAXES -- END OF YEAR #1080**

CITO CELEBOTE EL TITLES EL TE	A AMILIAN IN A COU			
Property Taxes	\$ 409,673.28	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	(\$ 35.83)	XXXXXX	XXXXXX	xxxxxx
TOTAL CREDITS	\$ 16,004,135.44	\$ 436,743.64	\$ 2,605.84	\$ 0.00

<sup>\*</sup>Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)



### TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending 12/31/2012

**DEBITS** 

UNREDEEMED & EXECUTED			PRIOR LEVIES	
LIENS	2012	2011	2010	2009+
Unredeemed Liens Beginning of FY	\$ 0.00	\$ 0.00	\$ 77,387.82	\$49,531.71
Liens Executed During FY	\$ 0.00	\$ 145,815.20	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. Of FY	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 3,770.37	\$ 4,433.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 2,980.97	\$ 8,992.19	\$ 18,415.77
TOTAL LIEN DEBITS	\$ 0.00	\$ 152,566.54	\$ 90,813.01	\$ 67,947.48

### **CREDITS**

REMITTED TO TREASURER				PRIOR LEVIES	
REMITTED TO TREASURER		2012	2011	2010	2009+
Redemptions		\$ 0.00	\$ 91,093.18	\$ 40,403.04	\$ 47,977.53
Interest & Costs Collected	#3190	\$ 0.00	\$ 2,980.97	\$ 8,992.19	\$ 18,415.77
Abatements of Unredeemed Liens		\$ 0.00	\$ 6,411.85	\$ 0.00	\$ 55.92
Liens Deeded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 48,310.17	\$36,984.78	\$ 1,498.26
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 3,770.37	\$ 4,433.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 152,566.54	\$ 90,813.01	\$ 67,947.48

Does your municipality commit tax	es on a semi-annual basis	(RSA 76:15-a)?	
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Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE	Theresa L. Briand	DATE	
	Theresa L. Briand		

MS-61



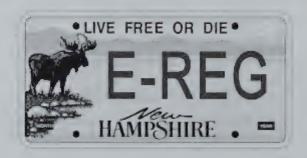
### ANNUAL FINANCIAL REPORT LITCHFIELD, NH TOWN CLERK

January 1, 2012 through December 31, 2012

Dogs License	\$6,539.00
Paid to the State of New Hampshire	\$3,792.00
Duplicate Tags	\$2.50
Fines and Penalties	\$1,475.00
Dredge and Fill Permits	\$10.00
Voter Checklists	\$668.50
Incorporation Filings	\$0.00
Motor Vehicles Registrations	\$1,266,586.00
Paid to the State of New Hampshire	\$475,920.00
Electronic Registration fee (due to software company)	\$1,174.00
Municipal Agent Fees	\$29,988.00
Titles	\$3,258.00
Boats	\$18,531.00
Pole Permits	\$70.00
Postage	\$8,090.00
Hunting & Fishing Licenses	\$160.00
Paid to the State of New Hampshire	\$3,462.00
Returned-Check Fees	\$425.00
UCCs	\$1,065.00
<u>Vital Records</u>	
Town	\$563.00
Paid to the State of New Hampshire	\$2,658.00
Total Receipts	\$1,824,437.00

A true record of Town Clerk receipts, attest:

Theresa L. Briand Town Clerk January 8, 2013





## MILANSON HEATH & COMPANY, PC

1081-1300 NH signed Sor

To the Board of Selectmen Town of Litchfield, New Hampshire In planning and performing our audit of the financial statements of the Town of Litchfield. New Hampshire as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Litchfield's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the lirst paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. In addition, because of the inherent limitation in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and/or operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Nashua, New Hampshire May 2, 2012

### PRIOR YEAR ISSUES:

prior years' management letter recommendations. We have noted substantial improvements in the financial controls and condition of the Town's accounting records. The following is the only issue from prior years' management letters We would like to commend the Town for addressing substantially all of the that has not yet been addressed:

### Trust Fund issue:

principal and income portions of the trust funds separately in order to facil-We continue to recommend that the Trustees of the Trust Funds track the itate the preparation of the annual MS-9 state report.

### Town's Response:

research about the Fund's creation, the Trustees of Trust Funds voted on April 13, 2012, to set the non-expendable principal portion of the Fund at did not have a clear history of restricted and unrestricted portions. After The Trustees of Trust Funds are reporting principal and income in trust funds separately in 2012. The Aaron Cutler Library Maintenance Fund

## CURRENT YEAR ISSUES:

During the course of our 2011 audit, we identified the following areas where we feel internal controls and/or efficiencies could be improved in the Town's financial management system. We will be available to discuss these issues with the Town in more detail to help facilitate corrective action.

# Improve Documentation of Journal Entries

Currently the Town's Accountant is the only person involved in preparing and approving adjusting journal entries to the general ledger. We also noted that explanations for journal entries are not consistently included to document the purpose or to cross reference to supporting documentation. We recommend all journal entries be approved by a second person, and that they all include an explanation of purpose. This will improve the documentation and control over adjusting journal entries.

### Town's Response

entries and implementing a dual approval with the Finance/Human Resources The Town is working on developing additional documentation for journal Manager and Town Administrator.

## Research Tax Deeded Property

properties, however, the balance in the account is not supported by a detail accounts that have been deeded to the Town, and maintain an ongoing list that can be reconciled to the general ledger. This will improve control and The Town's general ledger includes an asset account to track tax deeded list of specific properties. We recommend the Town research the specific support over lax deeded properties.

### Town's Response:

The Town will begin a research and tracking program for tax deeded properlies in 2012.

# Segregate Oversight Over Performance Bonds

The Town's Accountant is the only person who maintains a detail summary of duties, we recommend that the Planning Department maintain a spreadsheet to track the balances in performance bonds held, and that the spreadsheet be performance bonds held by the Town. In order to improve the segregation of reconciled to the general ledger on a quarterly basis.

### Fown's Response:

The Town will work with the Planning Department to separately track balances in performance bonds and will initiate a quarterly reconciliation to the general ledger for the third quarter of 2012.

# Document Approval of Expense Reimbursements

Board of Selectmen manifest approval). We recommend all department head During our testing of disbursements, we noted one department head expense reimbursement that did not include an independent approval (other than the expense reimbursements be formally approved by someone other than the

department head prior to inclusion on the manifest. This will improve the documented oversight of expense reimbursements.

### Town's Response:

While the Town has implemented a dual approval review of expense reimbursements for Department Heads and staff, reimbursements for some elected positions have not had a dual review. All expense reimbursements will be reviewed by the Town Administrator.

# 5. Preclude Ability to Post Unbalanced Entries

The Town's accounting software currently allows for unbalanced journal entries to be posted to the general ledger. We recommend the Town communicate with their software vendor to determine if a control could be implemented precluding the ability to post unbalanced entries. This will improve control over the general ledger system.

### Town's Response:

The Town will discuss whether a change within its current software can limit positing unbalanced entries. The Town is also evaluating changing account software packages.



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen Town of Litchfield, New Hampshire We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litobfield, New Hampshire, as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the Unitad States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit aiso includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairty, in all material respective, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litchfield, as of December 31, 2011, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis appearing on the following pages is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally

v ď, Helenson, Heart + Company

Nashua, New Hampshire May 2, 2012

# MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Litchfield for the fiscal year ended December 31, 2011.

# OVERVIEW OF THE FINANCIAL STATEMENTS

ments, and (3) Notes to Financial Statements. This report also contains other sup-This discussion and analysis is intended to serve as an introduction to the basic components: (1) government-wide financial statements, (2) fund financial stateplementary information in addition to the basic financial statements themselves. financial statements. The basic financial statements are comprised of three

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the finan-The Statement of Net Assets presents information on all assets and liabilities, cial position is improving or deteriorating.

are reported as soon as the underlying event giving rise to the change occurs, regardless of the litning of related cash flows. Thus, revenues and expenses are The Statement of Activities presents information showing how the government's not assets changed during the most recent fiscal year. All changes in net assets reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. financial statements. However, unlike the government-wide financial statements, Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide

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wide financial statements, it is useful to compare the information presented for gov-Both the governmental fund balance sheet and the governmental fund statement of the government-wide financial statements. By doing so, readers may better under-Because the focus of governmental funds is narrower than that of the governmentfacilitate this comparison between governmental funds and governmental activities revenues, expenditures, and changes in fund balances provide a reconciliation to enmental funds with similar information presented for governmental activities in stand the long-term impact of the government's near-term financing decisions.

An annual appropriated budget is adopted for the general fund. A budgetary companson statement has been provided for the general fund to demonstrate. compliance with this budget.

benefit of parties outside the government. Fiduciary funds are not reflected in the Fiduciary funds. Fiduciary funds are used to account for resources held for the dovernment-wide financial statements because the resources of those funds are not available to support the Town's own programs Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

### FINANCIAL HIGHLIGHTS œ.

- iabilities by \$ 10,221,629 (i.e., net assets), a change of \$ (423,465) in As of the close of the current fiscal year, the total of assets exceeded comparison to the prior year
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 4,071,298, a change of \$ (90,746) in comparison to the prior year.

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At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 1,397,609, a change of \$ 269,559 in comparison to the prior year.

# GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

\$ 10,461 184

> Net assets - beginning of year Net assets - end of year

> > 1-----

Change in net assets

(423)

2010	8.856	\$ (4) (4) (5) (7)	4,321	6,419	1,409		ental	2010			5:8	23	386		2415	**************************************	1405	Č.	504	266	5.392		1,244	5.22.3	£90+	5.6	SE S	42	314	(7)	200	184
A 23-11/05	5 976	13 606	3,436	6,113	2,468 1,841 \$ 10,222 \$	SETS	Governmental	32			\$ 135 \$	10	222		2612	/1.	1,446	361	378	239	5310		*: *: *: *:	22.23	467	873	446	69	384	0	6 727	(417)
	Current, and other assets Capital assets	Total assets	Long-term admines autstanding Other table sex Total liabilities	Nei assets Invested in capital assets, net	Hestriciad Unrestricted Total net assets	CHANGES IN NET ASSETS			Revenues	Program revenues	Charges for services	Operating grants	Capital grants and contributions	General revenues:	Property laxes	Penalties and interest on taxes	Licenses and permits	Investment income	intergovernmental	Other	Total revenues	Expenses:	General government	Public safety	Ed.cator	Highways and streets	Sarutation	Heath and welfare	Culture and recreation	Conservation	Total expenses	Change in net assets before transfers

assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are The largest portion of net assets \$ 6,112,831 reflects our investment in capital not available for future spending. Although the investment in capital assets is repay this debt must be provided from other sources, since the capital assets reported net of related debt, it should be noted that the resources needed to themselves cannot be used to liquidate these liabilities.

subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 1,641,186 may be used to meet the government's An additional portion of net assets \$ 2.467,612 represents resources that are ongoing obligations to citizens and creditors. Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ (423,465). Key elements of this change are as follows:

\$ (423,465	Total
(95,713	Other
(237.006	Depreciation expense
70,626	Non-major revenues operating results
(531,100	Impact fees revenues operating results
14,135	Conservation fund operating results
\$ 355,593	in Section D
	General fund operations, as discussed further

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS o.

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

unassigned fund balance may serve as a useful measure of a government's net Such information is useful in assessing financing requirements. In particular, mation on near-term inflows, outflows, and balances of spendable resources. Governmental funds. The focus of governmental funds is to provide inforresources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 4.071.298. a change of \$ (90.746) in comparison to the prior year. Key elements of this change are as follows:

(531,100) 14,135 impact fees revenues operating results Non-major revenues operating results Conservation fund operating results General fund operating results

fiscal year 2011, the Town implemented Governmental Accounting Standards fund balance classifications can be found in the Notes to Financial Statements Definitions. In general, amounts previously reported as undesignated fund balance, are now reported as unassigned fund balance. Full definitions of all Board Statement #54 Fund Balance Reporting and Governmental Fund Type Additionally, amounts previously reported in capital reserve funds, are now required to be presented as committed fund balance in the general fund. The general fund is the chief operating fund. At the end of the current fiscal year, balance was \$ 1,800,815. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total unassigned fund balance of the general fund was \$ 1,397,609, while total fund general fund expenditures. Refer to the table below.

Unassigned fund balance \$ 1,397,609 \$ 1,128,050	N N N	Change Fund	und Expenditures
	1,128,050 \$ 26	269,559	32.6%
Total fund balance 1,800,815 1,445,272		355,593	42.000

The total fund balance of the general fund changed by \$ 355,593 during the current fiscal year. Key factors in this change are as follows:

State and local revenues surplus	\$ 113,125
Budgetary appropriations tumbacks by departments	90,093
excess tax collections over budget	150,548
Excess of current year encumbrances to be spent in	
the subsequent year over prior year encumbrances	
to be spent in the current year	30,104
Change in capital reserves	59,568
Jse of fund balance	(58,862)
Other timing issues	(28,983)
Total	\$ 355,593

## GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

### CAPITAL ASSET AND DEBT ADMINISTRATION L.

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$ 5.975,657 (net of accumulated deprecia-tion), a change of \$ (225,313) from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and

There were no major capital events during the current fiscal year.

Additional information on capital assets can be found in the Notes to Financial Statements

## REQUESTS FOR INFORMATION

concerning any of the information provided in this report or requests for additional financial information should be addressed to: This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions

2 Liberty Way, Suite 2 Board of Selectmen Town of Litchfield

Litchfield, New Hampshire 03052

95.473 26,416 27,803 3,137,139 5,892,153 3 685 734 2 289 923 114,228 38,843 1,641 186 13,659,568 3,437,939 6,112,831 \$ 10,221,629 2,294,039 TOWN OF LITCHFIELD, NEW HAMPSHIRE STATEMENT OF NET ASSETS DECEMBER 31 2011 investments Recevables, net of allowance for uncollectibles: Other assets innounced allowance for uncollectibles: Compensated absence, net of current portion Capital lease payable, net of current portion nvested in capital assets, net of related debt Cash and short-term investments Grants and other statutory re-Permanent tunds. Nonexpendable Due to school district TOTAL NET ASSETS Accounts payable
Accused liabilities
Other liabilities TOTAL LIABILITIES Other capital ass OTAL ASSETS Capital assets: and and oc See notes to fina NET ASSETS Restricted for: LIABILITIES Taxes Unrestricted

### TOWN OF LITCHFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2011

			C	onservation		Impact		Nonmajor overnmental	6	Total Sovernmental
		General		Fund		Fees	_	Funds		Funds
ASSETS						-		***************************************		
Cash and short-term investments	\$	4,616,218	8	875,456	\$		\$	400,479	\$	5,892,153
Investments		197,130		^		768,705		172,300		1,138,135
Receivables										
Property taxes		544,794		**		44		~		544,794
Departmental and other		16,317				20		109,255		125,572
Other assets		8,257		~		**		•		8,257
Due from other funds	***	56,050	******	-		*	494	338	-	56,388
TOTAL ASSETS	\$ _	5.438,768	\$	875,458	\$	768,705	\$	682,372	\$ ,,	7,765,299
LIABILITIES AND FUND BALANCES										
Labilities										
Accounts payable	5	95,473	\$	ь.	S	w	\$		- 8	95,473
Accrued liabilities		26,416						-		26,418
Deferred revenues		350,782		*		w				350,782
Other kabilities		27,803								27,803
Due to other funds		338		-				56,050		56,388
Due to school district	_	3,137,139	_		-	10p	460			3,137,139
TOTAL LIABILITIES		3,637,951				**		56,050		3,694,001
Fund Balances:										
Nonspendable						bs.		38,843		38,843
Restricted		10		875,456		768,795		408,823		2,052.984
Committed CALLAND Assigned		197,130		~				220,851		417,781
Assigned Erech US		206,076		-						206,076
Assigned SVAPLVS Unassigned SVAPLVS		1,397,809	*0.00		100		***	{41,995}	-	1,355,614
TOTAL FUND BALANCES		1,800,815		875,458	Ven	768,705	****	626.322	**	4,071 298
TOTAL LIABILITIES AND FUND BALANCES	S	5,438,766	8	875 456	5	768,705	\$	682,372	\$	7,765,299

### TOWN OF LITCHFIELD, NEW HAMPSHIRE

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STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2011

		will defend the second consequence of the se	es	Revenues and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
overnmental Activities:					
General government	\$ 1,180.468	\$ 11,863	\$ -	S -	\$ (1,168,605)
Public safety	2,292.785	78,657			(2,214,128)
Education	467,142	*			(467,142)
Highways and streets	873,317	100			(873,217)
Sandation	447,993	90,201	**		(357,792)
Health and welfare	69,282				(69,282)
Culture and recreation	394,016	4,020	5,082	222,181	(162,753)
Conservation	1,590	April and deposit of the second second to	400000000000000000000000000000000000000	-	(1,590)
Total Governmental Activities	\$ 5,726,593	\$ 184,841	\$ 5,062	\$ 222,181	(5,314,509)
		General Rever	ues and Contribu	tions:	
		Taxes			2.611.461
			erest and other taxe	16	117,014
		Licenses and			1,445.765
		investment in			. 106,097
		Intergovernm			377,612
		Miscellaneou	8		239,123
		Transfers Net			(6,028)
		Total general re	venues		4,891,044
		Change in I	Net Assets		(423,465)
		Net Assets:			
		Beginning of	year		10,645.094
ee notes to financial statements.		End of year			\$ 10,221,629
or roles to mancial statements.		10			

				Nonnaor	*otai
	General	Conservation	Impact Fees	Governmental	Governmenta
	Description	1 370	, 562	Funds	Luids
Revenues					
Properly faires	\$ 2705.971	\$	\$	5 -	\$ 2,705,971
Per alles interest and other taxes	108 614	8.400			*17.014
Excesses and twents	1 445 766				1 445 766
Intergovernmental	374 872			229 581	604 853
Charges for services	107.190			77.650	*84.840
parked particular recturate	7.081	5 *60	10 396	82 460	106.097
Misce anervis	7A 521		43.566	*17 037	239 124
Tota Revenues	4 829 015	14 550	53.962	507 *28	5.451.665
Expenditures:					
CUITARIA					
General government	1 135 543			** 765	1 148 308
Public safety	2 014 624			114 773	2 129 197
Education			457 142		467 142
Highways and stimets	500.964		22.662	297.973	821 589
Santation	398 137				398 137
Health and welfare	69 283				69 283
Culture and terreation	98 117		95 268	193 296	386,681
Capital cutiay	66 255				56 255
Conservation	1 °F5	425			1 590
Tota Expenditures	4 285 089	425	585 062	617 807	5 483 383
Excess (deficiency) of revenus and other					
sources over expenditures and other uses	542 926	14 135	(631 100)	(110 678)	(84 718)
Orner Financing Sources					
fransfer n	1 191			195 147	196 338
*ransfer out	(188 524)	NA PROPERTY AND ADDRESS.		(13 842)	(202 356)
Total Other Financing Sources	(187 933)	appropriate to a second	A frage dispolaring	181 305	[6 028]
Net Changes in Fund Balance	355 593	14 135	(531 100)	70 626	{90.746
Fund Equity at Beginning of Year	* 445 222	851 321	1 299 805	555 696	4 162 044
Fund Equity at End of Year	\$ 1.800.815	\$ 875.458	\$ 768 705	\$ 526 322	\$ 4371.298
See notes to Francial statements	2000.000,000,000,000,000,000	* xww.upio.uc.c.c.cax	600-02/25/4////955/97-40	***************************************	
See victors to transconsistationwald					
		13			

	5 4.071.298	325,781	\$ 10,221,629
TOWN OF LITCHFIELD. NEW HAMPSHIRE RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS DECEMBER 31, 2011	Total governmental fund balances  Capital assets used in governmental activities are not financial	Revenues are reported on the accrual basis of accounting and are not deferred until collection.     Long-term liabilities, (net of prepaid debt service) including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	Net assets of governmental activities See notes to financial statements.

FOR THE	YEAR	ENDED	DECE	MBER	31	2011

### TOWN OF LITCHFIELD, NEW HAMPSHIRE

### GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES.
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

### FOR THE YEAR ENDED DECEMBER 31, 2011

	Onginal	Final	Actual Amounts (Budgetary	Vanance with Final Budget Positive
	Budget	Budget	Basis)	(Negative)
Revenues and other sources:	***************************************	77. 17.	-	*
Property taxes	\$ 2555423	\$ 2.555.423	\$ 2 555 423	\$ .
Penalties, interest and other taxes	110 984	110 984	108 517	(2 467)
Licenses and permits	1,219,211	1,219,211	1.242.395	23 184
Intergovernmental	578 243	578,243	578 243	
Charges for services	80 474	80 474	107 190	26 716
Investment income	4 596	4,596	6,375	1 779
Miscellaneous	16 040	16 040	79 953	63 913
Use of Fund Balance	58 852	58 862	58 862	-
Total Revenues	4,623,833	4,623,833	4,736,958	113,125
Expenditures and other uses:				
Current				
General government	1 237 383	1 237,383	1 242 329	(4,946)
Public safety	2 037 682	2 037 682	1 948 097	89 585
Highways and streets	444 263	444 263	472,792	(28,529)
Sanitation	411,665	411 665	371 637	40 028
Health and welfare	74,551	74 551	68 533	6 0 18
Culture and recreation	286 53?	286 537	304 069	(17 532)
Capital outlay	129,585	129,585	125 118	4.467
Conservation	2 166	2 166	1,165	1 001
Debt Service	1	1	*	4
Total Expenditures	4,623,833	4,523.833	4,533,740	90,093
Excess of revenues and other sources over expenditures and other uses			\$ 203.218	\$ 203 218

See notes to financial statements

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	(90,746)	11,693	(237.006)	(015.76)		57,711	(66,300)	(4,307)	(423,465)		
TOWN OF LITCHFIELD, NEW HAMPSHIRE RECONDILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2011	NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as deprecation expense:	Capital outlay purchases	Depreciation	<ul> <li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue.</li> </ul>	<ul> <li>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long- ferm debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:</li> </ul>	Repayments of debt	Capital lease additions	<ul> <li>Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.</li> </ul>	CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$	See notes to financial statements.	ž

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31 2011

ASSETS

Cash and short-term nvestments

85,852 155,019 240,871

Total Assets

Due to other governments

\$ 240 871 85.852

See notes to financial statements.

Agency

IABILITIES

Due to developers Total Liabilities

# TOWN OF LITCHFIELD, NEW HAMPSHIRE

## Notes to Financial Statements

# Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

### Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles. these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2011, it was determined that no entities met the required GASB 39 criteria of component units.

## Government-wide and Fund Financial Statements 8

most part, the effect of interfund activity has been removed from these on all of the nonfiduciary activities of the primary government. For the Assets and the statement of changes in net assets) report information Government-wide Financial Statements
The government-wide financial statements (i.e., the Statement of Net

privileges provided by a given function of segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as Direct expenses are those that are clearly identifiable with a specific funcapplicants who purchase, use, or directly benefit from goods, services, or expenses of a given function or segment are offset by program revenues tion or segment. Program revenues include (1) charges to customers or The statement of activities demonstrates the degree to which the direct general revenues.

Fund Financial Statements
Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements

## Government-wide Financial Statements

nomic resources measurement focus and the accrual basis of accounting ments imposed by the provider have been met. As a general rule, the effect of intertund activity has been eliminated from the government-wide similar items are recognized as revenue as soon as all eligibility requireregardless of the timing of related cash flows. Property taxes are recog The government-wide financial statements are reported using the ecoas is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred. nized as revenues in the year for which they are levied. Grants and inancial statements.

Amounts reported as program revenues include (1) charges to customers ing special assessments. Internally dedicated resources are reported as grants and contributions, and (3) capital grants and contributions, includgeneral revenues rather than as program revenues. Likewise, general or applicants for goods, services, or privileges provided, (2) operating revenues include all taxes.

by the government. Expenditures generally are recorded when a liability is 60 days of the end of the current fiscal period. All other revenue items are financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay Fund Financial Statements Governmental fund financial statements are reported using the *current* siders property tax revenues to be available if they are collected within considered to be measurable and available only when cash is received incurred, as under accrual accounting. However, debt service expendilabilities of the current period. For this purpose, the government contures, as well as expenditures related to compensated absences and The government reports the following major governmental funds: claims and judgments, are recorded only when payment is due.

- It accounts for all financial resources of the general government, The general fund is the government's primary operating fund except those required to be accounted for in another fund.
- The conservation commission fund is used to account for 100% of the Land Use Change Tax (current use) revenue and expenditures incurred in the acquisition of conservation land including the maintenance of designated conservation properties within the Town's

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- The *impact fees fund* is used to account for fees and expenditures assessed to meet the needs for construction or improvements or capital facilities resulting from new developments, subdivisions, or other land use change
- Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by the general fund. Certain special revenue and fiduciary funds segregate invested to the extent available, and interest earnings are recognized in law, are combined to form a consolidation of cash. Cash balances are cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits certificates of deposits, and savings accounts. A cash and investment earnings attributable to each fund type are included under investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest

investments can be made in securities issued by or unconditionally guaryear or less from the date of purchase and repurchase agreements guar-State and local statutes place certain limitations on the nature of deposits anteed by the U.S. Government or agencies that have a maturity of one and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund anteed by such securities with maturity dates of no more than 90 days from the date of purchase.

## Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund

### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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Major outlays for capital assets and improvements are capitalized as proects are constructed

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Years	40	15 - 20	40	5 - 20
Assets	Buildings	Building improvements	Infrastructure	Vehicles and equipmen

# Compensated Absences

It is the government's policy to permit employees to accumulate earned for this amount is reported in governmental funds only if it has matured when incurred in the government-wide financial statements. A liability but unused vacation pay benefits. All vested vacation pay is accrued for example, as a result of employee resignations and retirements.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Assets.

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net

those portions of fund balance that are legally segregated for a specific Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves Unassigned fund balance indicates that portion of fund balance that is future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. available for appropriation in future periods

The Town's fund balance classification policies and procedures are as

- Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care)
- was established. In the case of special revenue funds, these funds Restricted funds are used solely for the purpose in which the fund are created by statute or otherwise have external constraints on how the funds can be expended.
- Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., Town Meeting) 3
- management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet. This account also includes fund balance voted to be used Assigned funds are used for specific purposes as established by in the subsequent fiscal year paid for. 4
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

standing balances of any borrowing used for the acquisition, construction Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist when there are limitations imposed on their use either through the enaof capital assets, net of accumulated depreciation, reduced by the outor improvement of those assets. Net assets are reported as restricted bling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and and assumptions that affect the reported amounts of assets and liabilities The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates expenditures/expenses during the fiscal year. Actual results could vary rom estimates that were used

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# Budgetary Information

the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. The Town's budget is originally prepared by the Selectmen's office with After reviewing the budget, the Committee holds a public hearing for The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary

#### Budgetary Basis 00

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

etary accounting principles to provide a meaningful comparison to budget-The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budg-

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

Financing Uses 4,473,613 (175,972) 206,076 30,023 4,285,089 188,524 4,533,740 Expenditures and Other 49 Financing Sources 1,191 4,828,015 4,829,206 (150,548) 58.862 \$ 4.736,958 Revenues and Other Adjust tax revenue to accrual basis appropriation carryforwards from carryforwards from expenditures To reverse other non-budgeted Add end-of-year appropriation To record use of fund balance Other financing sources/uses Reverse beginning of year Subtotal (GAAP Basis) Revenues-Expenditures Budgetary basis reclassifications (GAAP basis) (GAAP basis) expenditures

# Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

- General government \$ (4,946)
- Highways and streets \$ (28,529)
- Culture and recreation \$ (17,532)

# Deficit Fund Equity

The following funds had deficits as of December 31, 2011:

# Nonmajor Governmental Funds

FEMA

The deficits in these funds will be eliminated through future intergovernmental revenues.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48.16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2011, the Town's bank balances were not exposed to custodial credit risk as uninsured or uncollateralized.

## 4. Investments

### A Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve captainst and in general avoid speculative investments.

Presented below (in thousands) is the actual rating as of year-end for each investment of the Town. (All federal agency securities have an implied credit rating of AAA):

asof	Year End	Aaa	1 204	,	. 204
Exempt	From	Disclosure	· ·	80	\$ 69 8
Minimum	Legal	Rating		7 A	
	Fair	Value	\$ 1,204	88	\$ 1,293
		Investment Type	Certificates of deposits	Corporate equities	Total investments

# B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty ie.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

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# C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer, investments in any one issuer (other than U.S. Treasury securities and mutual funds) that represent 5% or more of total investments are as follows (in thousands):

		Tetal
investment issue.	ATTOUN	investments
TD Bank CD	\$ 769	59°
People's United Bank CD	435	34%
100	1 204	

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Town's policy on interest rate risk is to schedule maturities to coincide with projected cash flow needs.

Required Minimum Percentage	of Tota Portíono	100%	50%
Total Portfolio	Investment Maturing	1 year or under	90 days or under

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows (in thousands):

Maturies (in Years)	Fair Less	Value Than 1	osit \$ 1,204 \$ 435 \$ 76	0 100 0 100
		investment Type	Certificates of deposit	

# Foreign Currency Risi

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

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The Town bills property taxes semi-annually, in May and November. Property Town will be reclassified from property taxes receivable to unrecleemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for recording costs, and accrued interest. The accounts that are liened by the tax revenues are recognized in the fiscal year for which taxes have been purchases all the delinquent accounts by paying the delinquent balance, levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2011 consist of the following (in thousands):

	69			*	7	\$ 54
			77	20		
Real Estate	2011	Unredeemed Taxes	2010	5008	Deferred Taxes	Total

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# Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchifield School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

# Allowance for Doubtful Accounts 6

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands);

25	
6/9	
Property taxes	

26

# Interfund Fund Receivables/Payables ~

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2011 balances in interfund receivable and payable accounts:

Due To Other Funds	\$ 338	\$ 56,388
Due From Other Funds	\$ 56,050	\$ 56,388
Fund	General Fund Special Revenue Funds:	Total

### Due to School District ത്

This represents the balance of the district assessment due to the Litchfield School District for the 2011/2012 school year.

#### Capital Assets တ်

Capital asset activity for the year ended December 31, 2011 was as follows (in thousands):

Ending Balance		\$ 1,916	2.052	205	4.470		(877)	(1,223)	(80)	12 1801	2,290		3,686	3,686	\$ 5.976
increases Decreases		· · · · · · · · · · · · · · · · · · ·	· ·	-	,		•	*	-	- Commission of the Commission	1			,	· ·
		V9	0,				(48)	(175)	(13)	(237)	(225)			4	\$ (225)
Beginning		5 1.913	2,043	205	4,458		(828)	(1.048)	(67)	(1,943)	2000		3.686	3,686	\$ 6,201
	Governmental Activities: Capital assets, being depreciated:	Buildings and improvements	Machinery equipment, and furnishings	Infrastructure	Total capital assets, being depreciated	Less accumulated depreciation for:	Buildings and improvements	Machinery equipment, and fumishings	infrastructure	Total accumulated deprecialion	Total capital assets, being depreciated, net	Capital assets, not being depreciated;	Land	Total capital assets, not being depreciated	Covernmental activities capital assets, net

	ACTIV:		
San	vernmenta.	0	

	\$ 34	127	39	23	14
overnmental Activities	General government	Public safety	Highway	Culture and recreation	Sanitation

\$ 237

Total depreciation expense - governmental activities

### Accounts Payable 10

Accounts payable represent 2011 expenditures paid after December 31, 2011.

### Deferred Revenue -

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period The balance of the General Fund deferred revenues account is equal to the total of all December 31, 2011 receivable balances, except property taxes that are accrued for subsequent 60-day collections,

### Capital Lease Obligations 12.

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2015. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2011:

Capital	Leases	\$ 49,551	15.121	15.121	15,121	94,914	9,614	\$ 85,300
Fiscal	Year	2012	2013	2014	2015	Total minimum lease payments	Less amounts representing interest	Present Value of Minimum Lease Payments

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### Long-Term Liabilities 5

# Changes in General Long-Term Liabilities

During the year ended December 31, 2011, the following changes occurred in long-term liabilities

		Total						Total		Less	- 9 -	Lo vals	
		111.41	Ado	Additions	He	reductions	711	23				***	
Governmental Activities													
Other													
Capital lease	69	76,711	5		5	(57,711)	60	85,300		(44,504)	6/5	40.796	
Compensated absences		61,501						65,808		(3.290)		62,518	
Totals	60	138.212	5 7	\$ 70,607	5	\$ (57,711)	49	\$ 151.108	57	\$ (47,794)	U)	\$ 103.314	

#### Transfers 14.

Transfers in the Governmental Activities do not offset by § (6.028). This is due to transfers between the Governmental Activities and Agency funds.

### Restricted Net Assets 5

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

restricted principal contribution, and the expendable represents accumulated Permanent fund restricted net assets are segregated between nonexpendable able and expendable. The nonexpendable portion represents the original samings which are available to be spent based on donor restrictions.

# Governmental Funds - Balances 9.

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use. In fiscal year 2011, the Town implemented GASB Statement No. 54 (GASB 54). Fund Balance Reporting and Governmental Fund Type Definitions, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2011.

Following is a breakdown of the Town's fund balances at December 31, 2011:

governmental fund reserves for the principal portion of permanent trust funds. to be maintained intact. This fund balance classification includes nonmajor are either (a) not in spendable form or (b) legally or contractually required Nonspendable - Represents amounts that cannot be spent because they

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds. poses pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations Committed - Represents amounts that can only be used for specific pur-

Assigned - Represents amounts that are constrained by the Town's intent to these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period

Unassigned - Represents amounts that are available to be spent in future

Greena Consulvator	Nonexpendable permanent funds \$ \$	* 0	Expendable Permanent Funds \$ 875,456	\$ 197,130	\$ 197,130 S academiconomiconame	\$ 206.276 \$	S 200.076	\$ 5007.000.1
impact O		\$ 758.765	\$ 768.765	· · · · · · · · · · · · · · · · · · ·	S SOCIETATION CONTRACTOR		S .	\$
Sovernmenta Sovernmenta	39. 24.5		39 38	220 h51	250, 661			\$ 281 995
Covernation	\$ 38 842 \$ 36 843	00 1- 00	134 730 S 2.052 984	\$ 191.30	\$ 417781	\$ 296.676	S 255 (75	\$ . 35x 814

Mark Mark (1994)

# General Fund Unassigned Fund Balance 14

in accordance with generally accepted accounting principles (GAAP). What differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available. The unassigned general fund balance reported on the balance sheet is stated to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 1,397.6
Deferred Revenue	350.7
Tax Rate Setting Balance	\$ 1,748,3

9 28 16

# Commitments and Contingencies 50

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the

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potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be adjusted by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

# 19. Post-Employment Healthcare and Life Insurance Benefits

health claim experience of all participating employers. As a result, it is appro-The Town has implemented GASB Statement 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions. retiree earns their post-employment benefits, rather than when they use their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time. However, the Town participay-as-you-go basis. The effect is the recognition of an actuarially required pates in a community-rated plan, which insurance premium rates reflect the benefits (OPEB), primarily healthcare, on an accrual basis rather than on a Statement 45 requires governments to account for other post-employment post-employment benefit. To the extent that an entity does not fund their contribution as an expense on the Statement of Activities when a future Since the Town does not provide a benefit to retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, priate to use the unadjusted premium as the basis for projecting retiree the Town does not have an OPEB liability. benefits.

# 20. Retirement System

The Town follows the provisions of GASB Statement No. 27, Accounting for Pensions for State and Local Government Employees, (as amended by GASB 50) with respect to the employees' retirement funds.

### A. Flan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A.2 and qualified as a tax-axempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to

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participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Funding policies vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Distrement System located at 54 Regional Drive. Concord, New Hampshire 03301-8507

### B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for employees and teachers and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statues Annotated 100-A.16, and is 3.7% for teachers and 6.81% for all other covered employees. The Town's contributions to the System for the years ended December 31, 2011, 2010, and 2009 were \$2.13, 593, \$160.327, and \$124,126, respectively, which were equal to its annual required contributions for each of these years.

# 21. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions: and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been mainfail settlements in excess of coverage in any of the past three fiscal years.

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#### **2012 TAX RATE CALCULATION**

Gross Appropriations		5,062,574			
Less: Revenues		2,322,824			
Add: Overlay (RSA 76:6)		0			
War Service Credits		114,325			
Net Town Appropriation			2,896,219		
Special Adjustment			0		
Approved Town/City Tax Effort				2,896,219	TOWN RATE 3.5
	SCHOOL POR	TION			
Net Local School Budget:					
Gross Approp-Revenue	20,744,730	2,344,401	18,400,329		
Regional School Apportionment			0		
Less: Education Grant			-6,147,683		
Education Tou/form haloud			1.047.200		LOCAL
Education Tax (from below) Approved School(s) Tax Effort			-1,847,398	10,405,248	SCHOOL RATE 12.7
	EDUCATION	TAX			
Equalized Valuation (no utilities)	х		\$2.390		STATE
772,969,790				1,847,398	SCHOOL
Divide by Local Assessed Valuati	on (no utilities)				RATE 2.3
781,540,507					
	COUNTY POR	TION			
Due to County			887,538		
Approved County Tax Effort	887,538	COUNTY RATE 1.09			
Total Property Taxes Assessed				16,036,403	TOTAL
Less: War Service Credits	· · · · · · · · · · · · · · · · · · ·			-114,325	RATE 19.8
Add: Village District Commitmen				0	
Total Property Tax Commitmen	t			15,922,078	
	PROOF OF R	ATE			
	ed Valuation		Tax Rate	Assessment	
Education Tax (no utilities		781,540,507	2.36	1,847,398 14,189,005	
All Other Taxes		813,293,207	17.45		

16,036,403



#### 2009-2011 TAX RATE CALCULATION

2011 TAX RATE CALCULATION	
Town Rate	\$3.39
County Rate	\$1.10
Total School Rate	\$13.42
Total Rate	\$17.91

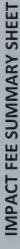
2010 TAX RAT	
Town Rate	\$3.18
County Rate	\$1.05
Total School Rate	\$14.97
Total Rate	\$19.20

2009 TAX RAT CALCULATIO	
Town Rate	\$2.28
County Rate	.90
Total School Rate	\$12.54
Total Rate	\$15.72



#### **2012 SUMMARY OF INVENTORY**

VALUE OF LAND ONLY:				
Current Use	\$	409,707.		
		205 047 000		
Residential Land		296,917,000.		
Commercial/Industrial Total of Taxable Land		10,865,000.		308,191,707.
Total of Taxable Land				300,191,707.
VALUE OF BUILDINGS ONLY:				
Residential	\$	451,855,500.		
Manufactured Housing		4,412,900.		
Commercial/Industrial		20,919,800.		
Total of Taxable Buildings				477,188,200.
PUBLIC UTILITIES				31,752,700.
TOBLIC OTILITIES				31,732,700.
TOTAL VALUATION BEFORE EXEMPTIONS				817,132,607.
Improvements to Assist Persons w/ Disabilities				(35,600.)
MODIFIED ACCESCED VALUATION OF ALL DROPERTIES			<u> </u>	917 007 007
MODIFIED ASSESSED VALUATION OF ALL PROPERTIES			\$	817,097,007.
Blind Exemptions:	\$	60,000.		
Elderly Exemptions:	·	,		
		3,743,800.	_	
TOTAL EXEMPTIONS				\$3,803,800.
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED			\$	813,293,207.
Less Public Utilities:				(31,752,700.)
NET VALUATION ON WHICH TAX RATE FOR				704 F40 F07
STATE EDUCATION TAX IS COMPUTED			Ş	781,540,507.





	RECRI	EATION IMPA	RECREATION IMPACT FEE SUMMARY	RY	ı
		New Athletic Field	stic Field		
Im	Impact Fees Used Were Assessed and Collected 11/22/2006-2/24/2012	ere Assessed a	nd Collected 11/7	22/2006-2/24/20	12
DATE	ENCUMBERED	PURPOSE	CK DATE	EXPENDED	PURPOSE
1/24/2011	\$10,000.00	Survey / Feasibility	3/10/2011	\$6,300.00	Surveying
3/28/2011	\$17,000.00	Engineering	5/23/2011	\$2,750.00	DES Permit
5/23/2011	\$4,000.00	Well Test	6/20/2011	\$59.50	RFP
8/8/2011	\$233,046.28	Remainder	8/2/2011	\$92.22	RFP
2/27/2012	\$7,100.07	Fields	8/2/2011	\$274.56	RFP
			8/30/2011	\$637.00	Well Test
			8/30/2011	\$17,000.58	Engineering
			9/20/2011	\$6,593.00	Well Drilling
			11/1/2011	\$236.66	
			12/27/2011	\$815.00	Engineering
			12/27/2011	\$2,000.00	Electrical
			12/27/2011	\$14,300.00	Irrigation
			12/6/2011	\$15,000.00	Irrigation
			12/6/2011	\$7,080.00	
			1/24/2012	\$220.00	Auger
			1/24/2012	\$6.31	Auger
			1/24/2012	\$233.60	Auger
			1/17/2012	\$3,400.00	Hydro Seed
			1/17/2012	\$370.00	Erosion matting
			1/17/2012	\$337.82	Fencing Supplies
			2/14/2012	\$167,000.0	Field Construction
			3/20/2012	\$24,111.05	Field Construction
			3/9/2012	\$82.22	Trns to Rec Revolving
			5/22/2012	\$1,500.00	Field Seeding
Total	\$5271 14E 2E		TOTAL	6370 711 50	

	~	OAD IMPAC	ROAD IMPACT FEE SUMMARY		
- Control of the cont	Ī	ghway Depar	Highway Department Truck Shelter	-e	
	Impact Fees Used Were Assessed and Collected 6/28/2010-8/16/2011	Vere Assesse	ed and Collected 6	/28/2010-8/16/201	_
DATE	ENCUMBERED	PURPOSE	CK DATE	EXPENDED	PURPOSE
9/12/2011	\$30,620.00	Garage Shelter	10/11/2011	\$20,901.97	garage shelter
			10/18/2011	\$1,750.00	garage shelter
			1/31/2012	\$673.00	garage shelter
			1/24/2012	\$2,500.00	garage shelter
			1/24/2012	\$90.05	garage shelter
			12/28/2011	\$253.75	garage shelter
			1/24/2012	\$37.41	garage shelter
			12/12/2011	\$2,500.00	garage shelter
			2/21/2012	\$128.30	garage shelter
			7/10/2012	\$1,785.52	garage shelter
Total Encumbered	\$30,620.00		TOTAL SPENT	\$30,620.00	

	ELEME	NTARY IMPA	ELEMENTARY IMPACT FEE SUMMARY	IARY	
		Encumbered 11/28/2011	11/28/2011		
lm	Impact Fees Used were Assessed and Collected 11/29/2005-3/9/2006	re Assessed	and Collected 1	1/29/2005-3/9/20	900
DATE	ENCUMBERED	PURPOSE	CK DATE	EXPENDED	PURPOSE
11/29/2010	\$65,890.	Portables	7/10/2012	\$117,799	Portables
11/28/2011	\$52,110.	Portables	7/10/2012	\$201.00	Did not use all encumbered
TOTAL ENCUMBERED	\$118,000.		TOTAL SPENT	\$117,799	
		Elementary	School Impac	Elementary School Impact Fees Returned \$57,771.27	1 \$57,771.27

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<sup>\*</sup> Police Impact Fees - Impact Fees last used in 2010

\* Municipal Impact Fees - Impact Fees last used in 2007

\* Fire Impact Fee - Impact Fees last used in 2008

\* Library Impact Fee - Encumbered Fencing in 2007 - Total Left \$1,020



#### **SCHEDULE OF TOWN PROPERTY**

MAP-LOT	LOCATION	ACRES	LAND	BUILDING	TOTAL
5 - 147	Albuquerque Ave	0.96	25,800	0	25,800
13 - 60	Albuquerque Ave	8.70	114,700	0	114,700
5 - 150	9 Albuquerque Ave	12.25	118,500	0	118,500
12 - 25	273 Albuquerque Ave	51.10	321,300	0	321,300
17 - 5	55 Aldrich Street	55.50	291,700	0	291,700
19 - 101	123 Aldrich Street	15.00	153,900	0	153,900
2- 120	14 Amsterdam Circle	2.43	106,800	0	106,800
2 - 115	15 Amsterdam Circle	1.10	103,200	0	103,200
2 - 132	18 Amsterdam Circle	1.35	58,000	0	58,000
1 - 92	22 Amsterdam Circle	1.35	57,100	0	57,100
1 - 78	24 Amsterdam Circle	1.10	56,700	0	56,700
1 - 80	25 Amsterdam Circle	1.10	56,400	0	56,400
1 - 79	26 Amsterdam Circle	1.01	56,200	0	56,200
19 -102	55 Brenton Street	9.31	23,500	0	23,500
19 - 244	58 Brenton Street	34.77	216,200	0	216,200
19 - 245	85 Brenton Street	17.47	115,200	0	115,200
9 - 42	13.5 Brick Yard Drive	4.70	100,900	1,900	102,800
22 - 23	12 Brook Road	5.30	160,700	18,800	179,500
13 - 86	1 Carlisle Drive	0.32	8,300	0	8,300
19 - 77	56 Century Lane	1.92	17,200	0	17,200
1 - 4	12 Charles Bancroft Hwy	37.70	345,200	0	345,200
9 - 18	210 Charles Bancroft Hwy	2.09	68,700	0	68,700
9 - 21	211 Charles Bancroft Hwy	12.23	184,000	0	184,000
12 - 12	250 Charles Bancroft Hwy	8.80	142,000	0	142,000
12 - 33	258 Charles Bancroft Hwy	0.84	20,400	0	20,400
12 - 18	264 Charles Bancroft Hwy	1.80	104,600	0	104,600
12 - 19	268 Charles Bancroft Hwy	0.40	8,200	0	8,200
12 - 22	269 Charles Bancroft Hwy	1.70	148,300	422,900	571,200
12 - 23	275 Charles Bancroft Hwy	15.70	224,300	0	224,300
15 - 10	321 Charles Bancroft Hwy	0.97	92,500	0	92,500
22 - 13	528 Charles Bancroft Hwy	19.50	146,900	0	146,900
12 - 22A	269A Charles Bancroft Hwy	0.26	7,000	0	7,000
7 - 124	19 Birch	17.00	44,400	0	44,400
12 - 14	255 Charles Bancroft Hwy	2.10	143,600	419,400	653,900



#### **SCHEDULE OF TOWN PROPERTY**

MAP-LOT	LOCATION	ACRES	VALUE	BUILDING	TOTAL
22 - 10	520 Charles Bancroft Hwy	13.45	158,200	0	158,200
17 - 10	27 Colonial Drive	52.90	200,000	0	200,000
5 - 136	8 Cranberry Lane	1.01	97,800	0	97,800
5 - 133	12 Cranberry Lane	1.50	103,600	0	103,600
2 - 128	27 Cutler Road	4.11	110,600	0	110,600
2 - 83	31 Cutler Road	0.99	11,000	0	11,000
2 - 133	46 Cutler Road	7.06	118,500	0	118,500
2 - 87	51 Cutler Road	4.20	165,100	0	165,100
2 - 43	286 Derry Road	0.28	800	0	800
14 -125	11 Evergreen Circle	18.50	47,800	0	47,800
8 - 2	17 Foxwood Lane	25.73	190,900	0	190,90
19 - 142	17 Garden Drive	2.77	16,100	0	16,10
18 - 150	25 Garden Drive	0.29	8,100	0	8,10
13 - 70	4 Greenwich Road	21.12	151,300	0	151,30
7 - 119	2 Grouse Lane	1.41	102,200	16,400	118,60
8 - 129	4 Grouse Lane	1.78	141,700	0	141,70
8 - 130	6 Grouse Lane	1.57	139,400	0	139,40
17 - 2	41 Heron Drive	21.00	198,300	0	198,30
14 - 66	Hillcrest Road	32.50	225,500	0	225,50
14 - 48	5 Hillcrest Road	6.80	125,400	0	125,40
14 - 67	24 Hillcrest Road	25.39	39,500	0	39,50
15 - 28	151 Hillcrest Road	35.35	388,100	259,000	647,10
15 - 31	152 Hillcrest Road	2.80	122,600	0	122,60
17 - 4	98 Hillcrest Road	23.46	60,000	0	60,00
16 - 9	119 Hillcrest Road	19.56	50,600	0	50,60
20 - 44	13 Jeff Lane	1.09	103,400	0	103,40
20 - 45	15 Jeff Lane	1.09	103,400	3,200	106,60
21 - 59	16 Jeff Lane	1.11	103,500	0	103,50
20 - 46	17 Jeff Lane	1.09	108,500	2,800	111,30
23 - 109	Lamper Drive	0.32	34,100	0	34,10
16 - 42	2 Liberty Way	20.50	786,100	728,700	1,514,80
14 - 36	27 Locke Mill Drive	43.07	203,600	0	203,60
9 - 74	11 McElwain Drive	0.91	29,300	0	29,30
13 - 54	12 Muscovy Drive	3.86	10,600	0	10,60
13 -51	13 Muscovy Drive	4.20	11,600	0	11,60



#### **SCHEDULE OF TOWN PROPERTY**

MAP-LOT	LOCATION	ACRES	VALUE	BUILDING	TOTAL
13 - 10	9A Nathan Drive	3.00	111,200	0	111,200
13 - 6	9B Nathan Drive	3.67	9,600	0	9,600
10 - 60	23.5 Nesenkeag Drive	3.11	88,600	0	88,600
19 - 132	16 Nesmith Court	4.70	17,300	0	17,300
5 - 142	57 Page Road	1.00	55,000	0	55,000
5 - 144	60 Page Road	0.16	4,600	0	4,600
5 -196	75 Page Road	8.00	247,800	0	247,800
4 - 32	111 Page Road	21.60	183,800	0	183,800
5 - 237	3 Page Road	8.00	22,000	0	22,000
13 - 158	Parcel B Grassy Pond	2.88	16,900	0	16,900
18 - 79	2 Pearson Street	2.76	106,500	33,600	140,100
9 - 30	17 Pinecrest Road	5.20	135,800	0	135,800
14 - 21	143 Pinecrest Road	5.65	187,900	0	187,900
9 - 32	19.5 Pinecrest Road	1.10	83,100	0	83,100
11 - 15	149 Pinecrest Road	16.00	37,600	0	37,600
14 - 49	9 Rookery Way	19.00	97,700	0	97,70
2 - 106	7 Rotterdam Drive	1.00	102,900	0	102,90
2 - 111	8 Rotterdam Drive	1.10	103,500	0	103,500
2 - 107	9 Rotterdam Drive	1.10	103,500	0	103,500
2 - 110	10 Rotterdam Drive	1.10	103,500	0	103,500
20 - 117	9 Sybil Lane	1.04	12,300	0	12,300
20 -119	11 Sybil Lane	1.07	12,500	0	12,500
18 - 137	13 Sybil Lane	1.09	12,600	0	12,600
18 - 136	15 Sybil Lane	1.06	12,400	0	12,400
18 - 134	17 Sybil Lane	1.32	13,800	0	13,800
7 - 62	81 Talent Road	4.10	110,600	. 0	110,600
7 - 64	83 Talent Road	6.77	152,200	0	152,200
14 -138	49 Tanager Way	0.93	111,500	0	111,500
17 - 38	138 Tanager Way	1.34	3,700	0	3,700
7 - 121	4 Wood Hawk Way	12.12	321,500	75,200	396,70
8 - 95	26 Wood Hawk Way	1.34	104,800	0	104,800
11 - 10	129 Wren Street	5.47	13,500	0	13,500
Total			\$11,009,800	\$1,981,900	\$13,082,600



EXECUTIVE			
Appropriation	15,037.00	Clerk Wages	15,162.27
Expended:	10,001.00	Town Clerk Salary	30,646.73
Selectmen's Salaries	6,000.00	Overtime Deputy	193.52
Selectmen's Expense	0.00	Health Insurance	13,982.24
Public Notices & Ads	363.93	Dental Insurance	1,089.60
Recording Fees	0.00	Public Notices & Ads	0.00
Clerical Support	2,081.00	Software Support	4,673.35
Dues & Subscriptions	5,940.97	Equipment Maint. Contract	103.50
Postage	5.75	Dues & Subscriptions	20.00
Training	0.00	Office Supplies	452.82
	435.00		322.25
Background Checks		Dog Tags & License Forms	
Total	14,826.65	Postage	4,019.59
Surplus/(Deficit)	210.35	Election Provisions	638.74
		Equipment Purchases	19.98
ADMINISTRATION		Mileage & Tolls	1,369.46
Appropriation	97,585.00	Seminars & Conventions	513.45
Expended:		Total	93,396.62
Town Administrator	83,132.40	Surplus/(Deficit)	(2,319.62)
Health Insurance	11,577.24		
Dental Insurance	1,357.74	VOTER REGISTRATION	
Dues & Subscriptions	130.00	Appropriation	1,385.00
Books & Periodicals	18.00	Expended:	
Mileage & Tolls	154.99	Supervisor Salaries	984.72
Seminars	80.00	Clerical Support	350.00
Total	96,450.37	Postage	61.85
Surplus/(Deficit)	1,134.63	Total	1,396.57
		Surplus/(Deficit)	(11.57)
TOWN MEETING			
Appropriation	14,682.00	ACCOUNTING & AUDITING	
Expended:		Appropriation	210,316.00
Ballot Clerks	2,514.06	Expended:	
Election Workers	1,181.84	Sec/Bookkeeping Staff	94,607.06
Moderator	1,385.80	Finance/HR Manager	38,098.31
Optech Program	3,360.95	Overtime Sec/Bookkeeping	63.90
Equipment Maint. Contract	200.00	Health Insurance	21,295.93
Printing	675.00	Dental Insurance	1,332.40
Annual Town Report	5,325.30	Software Support	6,848.96
New Equipment	196.40	Consulting Services	2,352.61
Seminars/Workshops	60.00	Printing	1,075.49
Ballots	1,766.60	Dues & Subscriptions	25.00
Total	16,665.95	Office Supplies	452.30
Surplus/(Deficit)	(1,983.95)	Postage	1,201.05
, , ,		Equipment Repair/Maint	0.00
TOWN CLERK		Mileage & Tolls	234.81
Appropriation	91,077.00	Seminars	100.00
Expended:		Auditing Services	18,500.00
Deputy Town Clerk	20,189.12	Total	186,187.82
		Surplus/(Deficit)	24,128.18



Appropriation	TAY COLLECTOR		Town Attorney Detainer Fee	22.055.00
Expended:	TAX COLLECTOR	00.010.00	Town Attorney Retainer Fee	22,055.00
Deputy Tax Collector		90,919.00	• • • • • • • • • • • • • • • • • • • •	
Clerk Wages	•	20 446 90		
Tax Collector Salary   30,646.73   Overtime Deputy   542.86   Overtime Clerk   0.00   Appropriation   398,968.00   Health Insurance   13,982.21   Expended:   Expended:   Dental Insurance   1,089.54   Flexible Spending Plan   528.61   Property Title Research   749.00   Short Term Disability   9,331.62   Recording Fees   396.65   Social Security Taxes   64,014.59   Software Support   3,175.00   Medicare Taxes   27,504.21   Dues & Subscriptions   20.00   Employee Retirement   44,715.68   Office Supplies   521.95   Firefighter Retirement   28,357.65   Postage   4,334.15   Police Retirement   148,600.49   Equipment Purchases   0.00   Workers Compensation   30,209.60   Mileage & Tolls   1,355.85   Seminars & Convention   475.00   Total   92,130.83   Surplus/(Deficit)   (1,211.83)   PLANNING BOARD   Appropriation   60,669.00   Expended:   Health Insurance   435.22   Admin. Assistant   25,418.28   Expended:   Health Insurance   435.22   Treasurer Salary   7,000.00   Dental Insurance   435.22   Treasurer Salary   7,000.00   Dental Insurance   485.22   7,001.00   Public Notices & Ads   722.92   Treasures Salaries   218.66   Recording Fees   16.45   Recording Fe		*		,
Overtime Deputy         542.86         PERSONNEL ADMINISTRATION           Overtime Clerk         0.00         Appropriation         398,968.00           Health Insurance         13,982.21         Expended:           Property Title Research         749.00         Short Term Disability         9,331.62           Recording Fees         396.65         Social Security Taxes         64,014.59           Software Support         3,175.00         Medicare Taxes         27,504.21           Dues & Subscriptions         20.00         Employee Retirement         44,715.68           Office Supplies         521.95         Firefighter Retirement         28,357.65           Postage         4,334.15         Police Retirement         148,600.49           Eqt. Repair/Maintenance         103.50         Unemployment         11,275.79           Equipment Purchases         0.00         Workers Compensation         30,209.60           Mileage & Tolls         1,355.85         Total         364,538.24           Surplus/(Deficit)         (1,211.83)         PLANNING BOARD           TREASURY         Appropriation         8,594.00         Appropriation         60,669.00           Expended:         Appropriation         8,594.00         Appropriation         40,669.69			Surplus/(Deficit)	22,200.89
Overtime Clerk	-	*		
Health Insurance				
Dental Insurance				398,968.00
Property Title Research   749,00   Recording Fees   396.65   Social Security Taxes   64,014.59   Software Support   3,175.00   Medicare Taxes   27,504.21   Dues & Subscriptions   20,00   Employee Retirement   44,715.68   Office Supplies   521.95   Firefighter Retirement   28,357.65   Postage   4,334.15   Police Retirement   148,600.49   Unemployment   11,275.79   Workers Compensation   30,209.60   Total   364,538.24   Surplus/(Deficit)   (1,211.83)   PLANNING BOARD   Appropriation   45,200   Appropriation   45,200   Dental Insurance   7,437.36   Deputy Treasurer Salary   7,000.00   Public Notices & Ads   722.92   Trustees Salaries   218.66   Recording Fees   16.45   Recording Fees   16.45   Recording Fees   16.45   Repostage   90.80   Repropriation   2,507.00   Surplus/(Deficit)   123.15   Repropriation   2,507.00   Secretarial/Steno Services   2,105.46   Surplus/(Deficit)   341.54   Revalus   2,165.46   Surplus/(Deficit)   341.54   Revalus   2,165.46   Reval			•	
Recording Fees   396.65   Social Security Taxes   64,014.59				
Software Support   3,175.00   Medicare Taxes   27,504.21     Dues & Subscriptions   20.00   Employee Retirement   44,715.68     Postage   4,334.15   Firefighter Retirement   28,357.65     Postage   4,334.15   Police Retirement   148,600.49     Eqt. Repair/Maintenance   103.50   Unemployment   11,275.79     Equipment Purchases   0.00   Workers Compensation   30,209.60     Mileage & Tolls   1,355.85   Seminars & Convention   475.00     Total   92,130.83   Surplus/(Deficit)   (1,211.83)     REASURY   Appropriation   8,594.00   Appropriation   60,669.00     Expended:   Expended:   Health Insurance   7,437.36     Deputy Treasurer Salary   7,000.00   Public Notices & Ads   722.92     Trustees Salaries   218.66   Recording Fees   16,45     Postage   0.00   Secretarial/Steno Services   2,106.46     Surplus/(Deficit)   123.15   Printing   64.00     Surplus/(Deficit)   341.54   Surplus/(Deficit)   341.54     REVALUATION OF PROPERTY   Appropriation   43,722.00   Expended:   Secretarial Services   375.00     Assessing Services   1,737.89   Postage   0.00     Surplus/(Deficit)   41,984.11   Dues and Subscriptions   79.00     Appropriation   54,479.00   Seminars   0.000     CEGAL EXPENSE   74,700   Surplus/(Deficit)   1,197.00     Deficit   1,197.00   Surplus/(Deficit)   1,197.00     CEGAL EXPENSE   74,479.00   Surplus/(Deficit)   1,197.00     Computation   54,479.00   Seminars   5.000     Surplus/(Deficit)   1,197.00   Surplus/(Deficit)   1,197.00     Computation   54,479.00   Seminars   5.000     Surplus/(Deficit)   1,197.00   Seminars   5.000     Surplus/(Deficit)   54,479.00   Seminars   5.000     Total   54,479.00   Seminars   5.000     Total   573.00   Total   573.00     Appropriation   54,479.00   Seminars   5.000     Total   573.00   Total   573.00     Call   7,100   Total   5,479.00   Total   5,479.00     Call   7,100   Total   5,479.00   Total   5,479.00     Call   7,100   Total   5,479.00   Total   5,479.00     Call   7,100   Total   5,479.00   Total   5,479.00   Total   5,479.00     Call   7,100   Total   5,479			•	
Dues & Subscriptions         20.00         Employee Retirement         44,715.68         Office Supplies         521.95         Firefighter Retirement         28,357.65         Police Retirement         148,600,49         Line (Part Part Part Part Part Part Part Part				
Office Supplies         521.95         Firefighter Retirement         28,357.65           Postage         4,334.15         Police Retirement         148,600.49           Eqt. Repair/Maintenance         103.50         Unemployment         11,275.79           Equipment Purchases         0.00         Workers Compensation         30,209.60           Mileage & Tolls         1,355.85         Total         364,538.24           Seminars & Convention         475.00         Surplus/(Deficit)         34,429.76           Total         92,130.83         Surplus/(Deficit)         34,429.76           Total         92,130.83           Surplus/(Deficit)         (1,211.83)         PLANNING BOARD           Appropriation         60,669.00           Expended:         Appropriation         Expended:           Deputy Treasurer Salary         1,000.00         Admin. Assistant         25,418.28           Postage         0.00         Public Notices & Ads         722.92           Trustees Salaries         218.66         Recording Fees         16.45           Postage         0.00         Secretarial/Steno Services         2,066.77           Total         8,470.85         NRPC Special Project         710.00 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Postage	·			
Eqt. Repair/Maintenance         103.50         Unemployment         11,275.79           Equipment Purchases         0.00         Workers Compensation         30,209.60           Mileage & Tolls         1,355.85         Total         364,538.24           Seminars & Convention         475.00         Surplus/(Deficit)         34,429.76           Total         92,130.83         PLANNING BOARD           TREASURY         Appropriation         60,669.00           Expended:         Appropriation         Expended:           Deputy Treasurer Salary         1,000.00         Admin. Assistant         25,418.28           Expended:         Health Insurance         485.22           Treasurer Salary         7,000.00         Public Notices & Ads         722.92           Trustees Salaries         218.66         Recording Fees         16,45           Postage         0.00         Secretarial/Steno Services         2,066.77           Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         6,239.00           Postage         90.80         90.80           Se			Firefighter Retirement	28,357.65
Equipment Purchases   0.00   Morkers Compensation   30,209.60   Mileage & Tolls   1,355.85   Total   364,538.24   Surplus/(Deficit)   34,429.76   Total   92,130.83   Surplus/(Deficit)   (1,211.83)   PLANNING BOARD   Appropriation   60,669.00   Expended:   Health Insurance   7,437.36   Deputy Treasurer Salary   7,000.00   Dental Insurance   485.22   Trustees Salaries   218.66   Recording Fees   16.45   Postage   0.00   Secretarial/Steno Services   2,066.77   Total   8,470.85   NRPC Special Project   710.00   Surplus/(Deficit)   341.54   Surplus/(Deficit)   341.54   Surplus/(Deficit)   341.54   Surplus/(Deficit)   41,984.11   Dues and Subscriptions   79.00   Seminars   0.00   Secretarial Services   3,73.00   Cappropriation   4,479.00   Surplus/(Deficit)   573.00   Cappropriation   54,479.00   Cappropriation   54,479.00   Cappropriation   54,479.00   Cappropriation   54,479.00   Cappropriation   54,479.00   Cappropriation   54,479.	•		Police Retirement	
Mileage & Tolls         1,355.85         Total         364,538.24           Seminars & Convention         475.00         Surplus/(Deficit)         34,429.76           Total         92,130.83         Surplus/(Deficit)         34,429.76           Surplus/(Deficit)         (1,211.83)         PLANNING BOARD           Appropriation         60,669.00         Expended:           Appropriation         8,594.00         Admin. Assistant         25,418.28           Expended:         Leath Insurance         7,437.36           Deputy Treasurer Salary         1,000.00         Dental Insurance         485.22           Treasurer Salaries         218.66         Recording Fees         16.45           Postage         0.00         Secretarial/Steno Services         2,066.77           Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00           Postage         90.80           Appropriation         2,507.00         Mileage & Tolls         167.776.35           Seminars         60.00         Total         61,756.			Unemployment	11,275.79
Seminars & Convention   475.00   Total   92,130.83   Surplus/(Deficit)   (1,211.83)   PLANNING BOARD   Appropriation   60,669.00   Expended:   Health Insurance   7,437.36   Expended:   Health Insurance   485.22   Treasurer Salary   7,000.00   Public Notices & Ads   722.92   Trustees Salaries   218.66   Recording Fees   16.45   Postage   0.00   Secretarial/Steno Services   2,506.77   Mileage & Tolls   252.19   NRPC Planner   18,267.78   Total   8,470.85   NRPC Special Project   710.00   Surplus/(Deficit)   123.15   Printing   64.00   NRPC Dues   6,239.00   Postage   90.80   Appropriation   2,507.00   Mileage & Tolls   167.77   Seminars   70.00   Secretarial/Steno Services   2,165.46   Surplus/(Deficit)   341.54   ZONING BOARD OF ADJUSTMENT   Appropriation   43,722.00   Expended   Secretarial Services   375.00   Assessing Services   1,737.89   Postage   0.00   Seminars   0.00   Surplus/(Deficit)   41,984.11   Dues and Subscriptions   79.00   Seminars   0.00   Control of the proposal of the p	•		Workers Compensation	30,209.60
Seminars & Convention         475.00 yes         Surplus/(Deficit)         34,429.76           Total         92,130.83         PLANNING BOARD           Surplus/(Deficit)         (1,211.83)         Appropriation         60,669.00           TREASURY         Expended:         Appropriation         25,418.28           Appropriation         8,594.00         Expended:         Admin. Assistant         25,418.28           Expended:         Health Insurance         7,437.36           Deputy Treasurer Salary         1,000.00         Dental Insurance         485.22           Treasurer Salary         7,000.00         Public Notices & Ads         722.92           Trustees Salaries         218.66         Recording Fees         16.45           Postage         0.00         Secretarial/Steno Services         2,066.77           Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00         NRPC Dues         6,239.00           Postage         90.80         Mileage & Tolls         167.77           Seminars         60.00			Total	364.538.24
Total   92,130.83   Surplus/(Deficit)   (1,211.83)   PLANNING BOARD   Appropriation   60,669.00   Expended:   Expended:   Expended:   Health Insurance   7,437.36   Expended:   485.22   Expended:   Public Notices & Ads   722.92   Expended:   Recording Fees   16.45   Expended:   16.45   Expended:	Seminars & Convention	475.00	Surplus/(Deficit)	
Appropriation   Expended:   Expended:   Admin. Assistant   25,418.28   Expended:   Health Insurance   7,437.36   Deputy Treasurer Salary   1,000.00   Dental Insurance   485.22   Treasurer Salary   7,000.00   Public Notices & Ads   722.92   Trustees Salaries   218.66   Recording Fees   16.45   Postage   0.00   Secretarial/Steno Services   2,066.77   Mileage & Tolls   252.19   NRPC Planner   18,267.78   Total   8,470.85   NRPC Special Project   710.00   Surplus/(Deficit)   123.15   Printing   64.00   NRPC Dues   6,239.00   Postage   90.80   Appropriation   2,507.00   Mileage & Tolls   167.77   Expended:   Seminars   70.00   Secretarial/Steno Services   2,105.46   Surplus/(Deficit)   341.54   ZONING BOARD OF ADJUSTMENT   Appropriation   43,722.00   Expended:   Seminars   170.00   Expended:   Seminars   375.00   Assessing Services   1,737.89   Postage   0.00   Secretarial Services   375.00   Assessing Services   1,737.89   Postage   0.00   Seminars   0.0	Total	92,130.83		.,
Appropriation   Expended:   Expended:   Expended:	Surplus/(Deficit)	(1,211.83)	PLANNING BOARD	
TREASURY				60,669,00
Appropriation   8,594.00   Admin. Assistant   25,418.28   Expended:   Health Insurance   7,437.36   Deputy Treasurer Salary   1,000.00   Dental Insurance   485.22   485.22   Trustees Salaries   218.66   Recording Fees   16.45   Postage   0.00   Secretarial/Steno Services   2,066.77   Mileage & Tolls   252.19   NRPC Planner   18,267.78   NRPC Special Project   710.00   Surplus/(Deficit)   123.15   Printing   64.00   NRPC Dues   6,239.00   RPC Dues   6,239.00   Postage   90.80   Appropriation   2,507.00   Mileage & Tolls   167.77   Seminars   70.00   Secretarial/Steno Services   2,105.46   Surplus/(Deficit)   341.54   Surplus/(Deficit)   341.54   Surplus/(Deficit)   341.54   Surplus/(Deficit)   2,165.46   Surplus/(Deficit)   341.54   Seminars   1,770.00   Expended   Secretarial Services   3,75.00   Surplus/(Deficit)   41,984.11   Dues and Subscriptions   79.00   Seminars   0.00   S	TREASURY			00,000.00
Expended:	Appropriation	8,594.00	•	25.418.28
Deputy Treasurer Salary		·		
Treasurer Salary         7,000.00         Public Notices & Ads         722.92           Trustees Salaries         218.66         Recording Fees         16.45           Postage         0.00         Secretarial/Steno Services         2,066.77           Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00         NRPC Dues         6,239.00           Appropriation         2,507.00         Mileage & Tolls         167.77           Expended:         Seminars         70.00           Secretarial/Steno Services         2,105.46         Surplus/(Deficit)         (1,087.35)           Total         2,165.46         Surplus/(Deficit)         (1,087.35)           Surplus/(Deficit)         341.54         ZONING BOARD OF ADJUSTMENT           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended:         Postage         0.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.		1,000.00		
Trustees Salaries         218.66         Recording Fees         16.45           Postage         0.00         Secretarial/Steno Services         2,066.77           Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00         NRPC Special Project         710.00           NRPC Dues         6,239.00         NRPC Special Project         710.00           NRPC Dues         6,239.00         NRPC Special Project         710.00           NRPC Dues         6,239.00         90.80         NRPC Special Project         710.00           NRPC Dues         6,239.00         90.80         NRPC Dues         61,239.00         NRPC Dues         62.39.00         NRPC Dues         62.39.00         NRPC Dues         62.39.00         NRPC Dues         62.39.00         NRPC Dues         60.00         NRPC Dues         61,777         77         Seminars         70.00         Surplus/(Deficit)         71,000         Surplus/(Deficit)         71,000         Secretarial/Steno Services         375.00         Assessing Services         1,737.89         Postage         0.00 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Postage	•	•		
Mileage & Tolls         252.19         NRPC Planner         18,267.78           Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00           NRPC Planner         18,267.78           NRPC Planer         710.00           NRPC Planer         64.00           NRPC Planer         64.00           NRPC Planer         62.00           NRPC Planer         62.00           NRPC Planer         167.77           Seminars         70.00           Surplus/(Deficit)         1,770.00           Expended:         2,105.46           Surplus/(Deficit)				
Total         8,470.85         NRPC Special Project         710.00           Surplus/(Deficit)         123.15         Printing         64.00           NRPC Dues         6,239.00           NRPC Dues         70.00           Seminars         70.00           Surplus/(Deficit)         1,770.00           Expended:         2           Assessing Services         1,737.89           Postage         0.00           Seminars         0.00           Seminars         0.00				
Surplus/(Deficit)         123.15         Printing NRPC Dues 6,239.00 NRPC Dues 6,239.0				
NRPC Dues   6,239.00				
BUDGETING         Postage         90.80           Appropriation         2,507.00         Mileage & Tolls         167.77           Expended:         Seminars         70.00           Secretarial/Steno Services         2,105.46         Total         61,756.35           Seminars         60.00         Surplus/(Deficit)         (1,087.35)           Total         2,165.46         Surplus/(Deficit)         ZONING BOARD OF ADJUSTMENT           Appropriation         43,722.00         Expended:         Appropriation         1,770.00           Expended         Secretarial Services         375.00         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	Surplus/(Delicit)	123.13		
Appropriation         2,507.00         Mileage & Tolls         167.77           Expended:         Seminars         70.00           Secretarial/Steno Services         2,105.46         Total         61,756.35           Seminars         60.00         Surplus/(Deficit)         (1,087.35)           Total         2,165.46         ZONING BOARD OF ADJUSTMENT           Appropriation         43,722.00         Expended:           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	PLIDGETING			
Seminars   Total   Seminars   Total   Seminars   Total   Surplus/(Deficit)   Surplus/(Deficit)   Total   Surplus/(Deficit)		2 507 00		
Secretarial/Steno Services         2,105.46 Seminars         Total         61,756.35 Surplus/(Deficit)         5urplus/(Deficit)         5urplus/(Deficit)         5urplus/(Deficit)         2,165.46 Surplus/(Deficit)         20NING BOARD OF ADJUSTMENT         Appropriation         1,770.00           REVALUATION OF PROPERTY         Expended:         Public Notices & Ads         119.00           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended:         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	• • •	2,507.00		
Seminars         60.00         Surplus/(Deficit)         (1,087.35)           Total         2,165.46         ZONING BOARD OF ADJUSTMENT           Surplus/(Deficit)         Appropriation         1,770.00           REVALUATION OF PROPERTY         Expended:           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00		2 405 46		
Total         2,165.46           Surplus/(Deficit)         341.54         ZONING BOARD OF ADJUSTMENT				•
Surplus/(Deficit)         341.54         ZONING BOARD OF ADJUSTMENT           Appropriation         1,770.00           Expended:         Expended:           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00			Surplus/(Deficit)	(1,087.35)
Appropriation				
REVALUATION OF PROPERTY         Expended:           Appropriation         43,722.00         Public Notices & Ads         119.00           Expended         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	Surplus/(Deficit)	341.54		
Appropriation         43,722.00         Public Notices & Ads         119.00           Expended         Secretarial Services         375.00           Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	D=1/41114			1,770.00
Expended Assessing Services         1,737.89         Secretarial Services         375.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions Seminars         79.00           Seminars         0.00           LEGAL EXPENSE Appropriation         54,479.00         Surplus/(Deficit)         1,197.00				
Assessing Services         1,737.89         Postage         0.00           Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00		43,722.00		
Surplus/(Deficit)         41,984.11         Dues and Subscriptions         79.00           Seminars         0.00           LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	•			
LEGAL EXPENSE         Seminars         0.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00				
LEGAL EXPENSE         Total         573.00           Appropriation         54,479.00         Surplus/(Deficit)         1,197.00	Surplus/(Deficit)	41,984.11		
Appropriation 54,479.00 <b>Surplus/(Deficit) 1,197.00</b>				
			Total	573.00
Expended:	• • •	54,479.00	Surplus/(Deficit)	1,197.00
	Expended:			



(continued)
Expended:

		Expended:	
GENERAL GOVERNMENT BU	IILDINGS	General Liability	64,454.66
FACILITIES		Insurance Deductibles	595.00
Appropriation	50,188.00	Total	65,049.66
Expended:		Surplus/(Deficit)	(1,161.66)
Custodian	7,943.10		
Mtg. House Fire Alarm Phone	817.02		
Electricity	14,104.72	POLICE DEPARTMENT	
Propane Gas	9,589.37	ADMINISTRATION	
Water Charges	1,761.69	Appropriation	299,463.00
Meeting House Electricity	405.52	Expended:	,
HVAC Maint. Contract	1,436.00	Police Chief Salary	81,598.40
Fire Detector Test/Inspect	1,145.00	Lieutenant Wages	74,880.00
Water Maintenance	108.05	Overtime Lieutenant	6,777.00
TH/PS Alarm System	420.00	Lieutenant Court	0.00
Generator Maintenance	29.23	Witness Fees	0.00
Deeded Property	3,087.50	Overtime Training	18,332.41
Bldg. Maint & Repairs	8,591.80	Uniform Allowance	800.00
Eqt. Repair & Maint.	1,549.94	Community Detail	1,048.37
Generator Diesel Fuel	296.73	Health Insurance	33,770.29
Septic Tank Cleaning	535.00	Dental Insurance	2,805.62
TH/PS Snoe Removal	25.98	Long-term Disability	2,051.40
Custodial Maint Supplies	1,641.48	Life Insurance	1,452.37
Furniture/Fixture Purchase	199.98	Uniforms & Accessories	1,073.45
Total	53,688.11	Public Notices & Ads	433.60
Surplus/(Deficit)	(3,500.11)	Shredding Service	255.00
our plus/(Belleit)	(3,300.11)	Telephone	9,176.09
OPERATIONS		Pre-employ Phy/Testing	1,637.72
Appropriation	37,661.00	Prosecutor Contracted	58,289.79
Expended:	37,001.00	Eqp. Maint. Contract	542.95
Telephone Data	12,151.07	Dues & Subscriptions	610.00
Software Support	5,143.37	Software Support	175.00
Eqp Maint Contract Hardware	12,720.40	Equip.Maint. Supplies	96.95
Office Supplies	2,080.21	Community Relations	542.91
Eqp Maint & Repairs	1,825.08	Office Supplies	2,327.55
Eqp. Purchases	3,346.07	Postage	397.59
Furniture/Fixture Purchase	172.84	Books & Periodicals	667.78
Total	37,439.04	Seminars & Conventions	2,731.10
	221.96	Total	302,473.34
Surplus/(Deficit)	221.90	Surplus/(Deficit)	(3,010.34)
CEMETERIES		Surplus/(Deficit)	(3,010.34)
	7,203.00	CRIME CONTROL & INVEST	TIGATION
Appropriation	7,203.00	Appropriation	201,736.00
Expended:	E 006 60	Expended:	201,730.00
Grounds Keeping	5,926.62	Sergeant Wages	136,455.87
Minor Tools & Supplies	140.79		20,582.75
Hillcrest Bldg/Monument Rep	125.00	Sergeant Overtime Sergeant Court Wages	2,249.07
Pinecrest Fencing	500.00	Uniform Allowance	800.00
Total	6,692.41	Health Insurance	27,121.60
Surplus/(Deficit)	510.59		
		Dental Insurance	1,836.03 335.85
INSURANCE		Uniforms & Accessories	
Appropriation	63,888.00	Software Support	9,915.93



1734		(continuou)	05.040.54
	4 440 40	Health Insurance	25,210.54
Eqp. Maintenance Contract	1,418.43	Dental Insurance	1,914.88
Minor Tools & Supplies	2,453.03	Uniform & Accessories	21.00
Seminars	3,715.36	Emerg. Response Team	5,000.00
Total	206,883.92	Dispatch Service Contract	24,838.00
Surplus/(Deficit)	(5,147.92)	Equipment Purchase/Rental	95.00
		Printing	844.63
TRAFFIC CONTROL		Total	190,906.62
Appropriation	718,325.00	Surplus/(Deficit)	(12,031.62)
Expended:			
Master Patrolman Wages	169,198.12		
Patrolman Wages	109,134.90	AMBULANCE	
Corporal Wages	64,522.16	Appropriation	43,000.00
Special Officers	81,549.67	Expended:	
Master Patrolman OT	37,093.57	Ambulance Service Charges	34,352.44
Patrolman OT	23,520.80	Bad Debt	33,472.25
Corporal OT	12,766.92	Total	67,824.69
Patrolman Court	2,672.85	Surplus/(Deficit)	(24,824.69)
M Patrolman Court	3,825.44		(= 1,0= 1100)
Corporal Court	459.60	FIRE DEPARTMENTADMINIS	STRATION
Uniform Allowance	3,150.00	Appropriation	41,364.00
Health Insurance	92,916.93	Expended:	11,001.00
Dental Insurance	4,878.63	Fire Chief	28,168.55
Uniforms & Accessories	3,061.79	FD Health	72.69
Radar Certification	724.52	FD Uniforms & Accessories	488.20
Vehicle Fuel	27,602.31	Telephone	6,171.92
Vehicle Repairs/Maint	16,989.13	Computer Software Contr	773.95
Tire Purchases	2,924.61	Pre-employment Phy/Tests	300.00
Radio Install/Repair	2,142.45	Printing	375.85
Cruiser Purchases	34,429.32	Dues & Subscriptions	340.00
Seminars	1,228.10	Office Supplies	661.45
Total	694,791.82	Postage	59.75
Surplus/(Deficit)	23,533.18	· · · · · · · · · · · · · · · · · · ·	1,578.07
Surplus/(Deficit)	23,333.10	Copier Charges FD Books & Periodicals	379.64
TRAINING			
	F 040 00	Protective Gear	3,231.00
Appropriation	5,010.00	Computer Eqpt. Purchases	1,518.91
Expended:	2.004.45	Chief's Vehicle Lease/Purch	0.00
Ammunition Surplus ((Deficit)	3,861.45	Delinquent Late Charges	0.00
Surplus/(Deficit)	1,148.55	Total	44,119.98
CURRORT SERVICES		Surplus/(Deficit)	(2,755.98)
SUPPORT SERVICES	470.075.00		
Appropriation	178,875.00	FIRE FIGHTING	
Expended:	00 000 04	Appropriation	302,862.00
Sec/Dispatcher Wages	83,309.24	Expended:	
PT Sec/Dispatcher	31,328.65	Firefighter/EMT Wages	109,184.64
Dispatch Coverage	13,866.32	Call Firefighters	47,442.08
Sec/Dispatcher Overtime	3,678.36	Coverage for FT Firefighter	8,216.03
Uniform Allowance	800.00		



		(continued)	
Coverage Paramedic Train	244.80	Equipment Repair Wages	3,537.43
Saturday/Sunday Coverage	18,830.96	Equipment Repair/Maint	2,917.79
Fire Inspector	2,300.01	Air Compressor Serv Cont	642.25
Overtime Firefighter	12,489.97	Scott Air Pack Maint Cont	2,249.96
Health Insurance	27,376.39	Vehicle Repair/Maint	33,004.55
Dental Insurance	1,897.26	Tire Purchases	3,785.99
Short-term Disability	3,354.00	Minor Tools & Supplies	151.20
Uniforms & Accessories	3,843.08		
	15,184.20	Total	46,289.17
Protective Gear		Surplus/(Deficit)	5,660.83
Fire Pump Service & Cert	1,883.42	MEDICAL CEDI/ICEC	
Ground Ladder Service	507.50	MEDICAL SERVICES	
Foam & Extinguisher Support	1,429.00	Appropriation	10,700.00
Vehicle Fuel	2,945.35	Expended:	
Diesel Fuel	6,415.15	Oxygen Tank Refills	216.00
Provisions	818.80	Medical Supplies	3,829.49
FD Minor Tools & Supplies	518.13	Medical Equipment	1,141.57
Equipment Purchases	23,097.27	Total	5,187.06
Property Damage Claims	1,964.94	Surplus/(Deficit)	5,512.94
Total	289,942.98		0,012101
Surplus/(Deficit)	12,919.02	FIRE STATION	
	,	Appropriation	15,500.00
FIRE PREVENTION		Expended:	10,000.00
Appropriation	500.00	Electricity	4,458.08
Expended:	000.00	· · · · · · · · · · · · · · · · · · ·	1,934.89
FD Community Relations	490.68	Heating Oil	
Surplus/(Deficit)	9.32	Station Repair & Maintenance	8,226.13
Surplus/(Delicit)	9.52	Septic Tank Cleaning	210.00
TRAINING		Custodial Maint Supplies	914.19
	41,966.00	Total	15,743.29
Appropriation	41,900.00	Surplus/(Deficit)	(243.29)
Expended:	22 400 20		
Training Wages	33,199.36	INCIDENT & FIRE INVESTIGA	TION
Training Classes	10,452.20	Appropriation	275,872.00
Training Eqt Purchases	466.81	Expended:	
Mileage & Tolls	1,588.90	FD Hydrants	265,025.40
Total	45,707.27	Total	265,025.40
Surplus/(Deficit)	(3,741.27)	Surplus/(Deficit)	10,846.60
COMMUNICATIONS		CODE ENFORCEMENT	
Appropriation	17,600.00	Appropriation	72,861.00
Expended:		Expended:	,
Dispatch Service Contract	8,474.00	Code Enforce. Salary	67,329.61
Comm Eqt Maint Contract	621.69	Temp. Inspect. Wages	1,390.55
Portable Radio Batteries	1,057.98	Dental Insurance	494.46
Portable Radio Repairs	602.94	Health Insurance	86.16
Radio Installation & Repair	4,332.56		661.57
Total	15,089.17	Telephone	
	•	Printing	79.00
Surplus/(Deficit)	2,510.83	Dues Licenses & Subscript	340.00
REPAIR SERVICES		Postage	11.18
	E4 050 00	Vehicle Fuel	1,684.41
Appropriation	51,950.00	Vehicle Repair/Maint	119.51
Expended:			



Books and Periodicals	424.90	Propane Gas-Garage Heat	4,024.91
Seminars & Conventions	70.00	Equipment Hire	69,251.30
Totals	72,691.35	Equipment Rental	1,580.00
Surplus/(Deficit)	169.65	Pavement Striping/Markings	7,629.61
		Tree Removal	365.00
<b>EMERGENCY MANAGEMEN</b>	T	Road Sweeping	7,515.00
Appropriation	8,244.00	State Work Release Program	343.37
Expended:	•	Road Maint/Improvement	27,774.25
Telephone Data	1,199.44	Vehicle Fuel	14,382.58
Haz Mat District Assess	6,326.65	Vehicle Repair/Maintenance	38,107.41
Shelter Propane	676.23	Tire Purchases	285.00
Equipment Purchases	1,637.48	Gravel Purchase	823.64
Total	9,839.80	Asphalt/Cold Patch Purchase	1,673.48
Surplus/(Deficit)	(1,595.80)	Signs, Posts & Accessories	1,739.06
Ca. p. ac. (2011011)	(1,000.00)	Minor Tools & Supplies	4,594.86
ROAD AGENT'S OFFICE		Safety Equipment	665.54
Appropriation	16,365.00	Vehicle Lease	7,560.51
Expended:	10,000.00	Vehicle Purchase	7,000.00
Road Agent Salary	913.48	Total	289,485.02
Public Notices & Ads	0.00	Surplus/(Deficit)	20,228.98
Telephone	2,114.13	outpido/(Donoit)	20,220.00
Propane Heat	36.00	STORM DRAINS	
Dues & Subscriptions	50.00	Appropriation	35,000.00
Postage	0.00	Expended:	00,000.00
Bldg Maint/Repair	6,293.69	Catch Basin Clean Outs	15,840.00
Custodial Maint Supplies	81.27	Catch Basin Replacements	12,985.60
Total	9,488.57	Total	28,825.60
Surplus/(Deficit)	6,876.43	Surplus/(Deficit)	6,174.40
cui pius/(belioit)	0,070.40	our plus/(Deficity	0,114.40
ENGINEERING		SNOW PLOWING / REMOVAL	
Appropriation	12,000.00	Appropriation	77,821.00
Expended:	,	Expended:	,
Consulting Engineer Serv.	27,127.37	Salt	38,768.81
Total	27,127.37	Sand	2,447.39
Surplus/(Deficit)	(15,127.37)	Eqt. Purchase/Snow Removal.	8,950.00
. , ,		Total	50,166.20
ROAD MAINTENANCE PROJ	IECTS	Surplus/(Deficit)	27,654.80
Appropriation	192,804.00	, , , , , , , , , , , , , , , , , , , ,	,
Expended:		STREET LIGHTING	
Culvert Replacement	2,000.00	Appropriation	14,000.00
Vehicle Fuel	890.50	Expended:	,
HW Block Grant Road Imp.	192,255.19	Street Lights-Utility Fees	11,605.92
Total	195,145.69	Surplus/(Deficit)	2,394.08
Surplus/(Deficit)	(2,341.69)	,	
		SANITATION ADMINISTRATIO	N
ROAD MAINTENANCE		Appropriation	94,795.00
Appropriation	309,714.00	Expended:	
Expended:		Facility Manager	52,236.40
Workmen Wages	80,140.32	Assistant Manager	24,311.29
Workmen Overtime	9,955.99	Overtime Facility Manager	525.00
Electricity	4,073.19	Overtime Asst. Manager	975.00



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	((	CONTINUED)	
Health Insurance	16,064.66	Total	1,570.52
Dental Insurance	1,402.80	Surplus/(Deficit)	115.48
Dues/Northeast Resources	413.55		
Seminars/Workshops	243.04	MOSQUITO DISTRICT	
Total	96,171.74	Appropriation	26,910.00
Surplus/(Deficit)	(1,376.74)	Expended:	.,.
our pridor (Donort)	(1,010111)	Secretarial Services	183.75
		Contracted Services	26,620.00
INCINERATION		Total	26,803.75
Appropriation	259,814.00	Surplus/(Deficit)	106.25
Expended:	259,014.00	Surplus/(Delicit)	100.23
Incin. Oper/Laborers	29,746.31	ANIMAL CONTROL	
			17 606 00
Clothing Allowance	1,443.18	Appropriation	17,606.00
Pest Control Service	360.00	Expended:	40.740.00
Electricity	5,856.21	Animal Control Officer	10,740.60
Building Repair/Maint	8,424.86	Mileage Allowance	2,400.00
Eqp.Repair/Maint	7,303.64	Uniforms & Accessories	148.98
Diesel Fuel	2,489.04	Telephone	600.48
Septic Tank Cleaning	249.00	Electricity	1,712.28
Equip. Maintenance Contract	3,335.16	Dues & Licenses	240.00
Demolition Disposal	88,868.35	Office Supplies	97.97
Waste Disposal	88,853.78	Postage	297.00
Signs, Post & Accessories	123.00	Building Repairs/Maintenance	0.00
Minor Tools & Supplies	1,241.08	Custodial Maint Supplies	148.29
Skid Loader Lease	7,560.51	Food & Accessories	72.50
Total	245,854.12	Equipment Purchases	457.60
Surplus/(Deficit)	13,959.88	Total	16,915.70
	. 0,000.00	Surplus/(Deficit)	690.30
RECYCLING			
Appropriation	14,088.00	HEALTH AGENCIES	
Expended:		Appropriation	6,852.00
Propane Gas	474.27	Expended:	
Equipment Maintenance	17.74	Big Brother/Big Sister	475.00
Recyclables - Disposal Fee	5,748.15	Child Advocacy Center	1,900.00
Electronics Recycling	7,150.00	Visiting Nurses	2,375.00
Total	13,390.16	St Joseph Community	570.00
Surplus/(Deficit)	697.84	Bridges	200.00
Carpiaci(Solicit)	007.01	Community Council	1,332.00
HAZARDOUS WASTE		Total	6,852.00
Appropriation	6,229.00	Surplus/(Deficit)	0.00
Expended:	0,229.00	Surpius/(Delicit)	0.00
Residential Haz Waste	6,229.00	WELFARE	
Surplus/(Deficit)	.00	VENDOR PAYMENTS	
Surprus/(Dencit)	.00		20,000.00
HEALTH DEPARTMENT		Appropriation	20,000.00
	4 000 00	Expended:	2.060.00
Appropriation	1,686.00	Electricity	3,960.80
Expended:	4 000 50	Heating Oil/Gas	2,123.13
Health Officer Salary	1,390.52	Housing (rent)	10,270.00
Water Analysis	120.00	Water	312.90
Dues & Subscriptions	25.00	Total	16,666.83
Seminars & Conventions	35.00	Surplus/(Deficit)	3,333.17



PARKS AND RECREATION		LIBRARY	
		Appropriation	197,999.00
ADMINISTRATION & PROGR	RAMS	Expended:	
Appropriation	5,210.00	Library Appropriation	197,999.00
Expended:		Total	197,999.00
Public Notices & Ads	0.00	Surplus/(Deficit)	.00
Office Supplies	103.52	,	
Telephone	400.86	PATRIOTIC PURPOSES	
Program Expenses	1,617.77	Appropriation	949.00
Total	2,122.15	Expended:	
Surplus/(Deficit)	3,087.85	Printing	63.97
	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Flags & Holders	607.32
MAINTENANCE OF PARKS		Wreaths	230.00
Appropriation	53,400.00	Total	901.29
Expended:	33,133.33	Surplus/(Deficit)	47.71
Chem Toilet Rental	1,778.53	Surplus/(Bellett)	47.71
Equipment Repair/Maint	2,612.71	CABLE ADVISORY COMMIT	TEE
Field Improvement/Cap	8,038.00	Appropriation	25,000.00
Field Maintenance	41,459.71	Expended:	20,000.00
Equipment Purchases	494.99	PEG Contracted Services	3,336.00
Minor Tools & Supplies	13.96	Telephone/Internet Access	4,737.97
Total	54,397.60	Electricity/Heat	2,462.41
Surplus/(Deficit)	(997.90)	Software Services	2,949.00
	(007.00)	Building Repairs/Maint	535.00
MAINTENANCE OF RECREA	TIONAL	Minor Tools & Supplies	25.00
FACILITIES		Equipment Purchases	8,354.97
Appropriation	37,284.00	Total	22,400.35
Expended:	01,201.00	Surplus/(Deficit)	2,599.65
Custodian Wages	5,630.56	Surplus/(Delicit)	2,399.03
Electricity - Talent Hall	6,604.36	CONSERVATION	
Propane Gas - Talent Hall	4,838.36	Appropriation	2,191.00
Water Charges	1,247.06	Expended:	2,191.00
Security Monitoring System	0.00	Property Management	1 120 06
Cable Internet	870.17	Dues & Subscriptions	1,129.06
Trash Container Services	3,684.77		340.00 90.00
Building Repair/Maint	2,088.63	Seminars & Annual Mtg.	
Custodial Maint Supplies	578.07	Youth Fishing Derby	655.15
Minor Tools & Supplies	0.00	Total	2,214.21
Equipment Purchase	490.00	Surplus/(Deficit)	(23.21)
Total		DEDT OFFICE	
	26,031.98	DEBT SERVICE	4.00
Surplus/(Deficit)	11,252.02	Appropriation	1.00
		Expended:	.00
		Surplus/(Deficit)	1.00



#### **COMPARATIVE STATEMENT-REVENUE**

Year Ending December 31, 2012

SOURCE	2012	2012	2013
	Estimated	Actual	Anticipated
TAXES	0.00	23,580.00	0.00
Land Use Change Tax (20%) Timber Taxes	10,000.00	3,735.62	4,000.00
Payment in Lieu of Taxes	29,000.00	31,093.77	31,095.00
Excavation Taxes	2,500.00	3,301.04	2,500.00
Penalties & Interest on Taxes	58,850.00	48,959.92	51,500.00
TOTAL	100,350.00	110,670.35	89,095.00
BUSINESS LICENSES & PERMITS			
Hawkers & Peddlers	0.00	220.00	100.00
Cable Franchise Fees	66,000.00	69,452.00	0.00
Home Occupation Permits	475.00	425.00	475.00
UCC Filings	400.00	1,065.00	750.00
TOTAL	66,875.00	71,162.00	1,325.00
MOTOR VEHICLE PERMIT			
Municipal Agent	27,000.00	29,988.00	29,000.00
Motor Vehicle Registration	1,150,000.00	1,266,531.91	1,230,000.00
Motor Vehicle Title	2,500.00	3,258.00	3,240.00
TOTAL	1,179,500.00	1,299,777.91	1,262,240.00
BUILDING PERMITS			
Building Permits	16,000.00	21,615.30	16,000.00
Electrical Permits	450.00	3,485.00	2,500.00
Mechanical Permits	500.00	3,244.00	2,000.00
Plumbing Permits	125.00	310.00	200.00
Well Permits	40.00	40.00	40.00
Test Pit Permits	165.00	275.00	0.00
Septic System Permits	400.00	1,125.00	1,000.00
Swimming Pool Permits	400.00	900.00	800.00
Burner Permits	50.00	95.00	50.00
TOTAL	18,130.00	31,089.30	22,590.00
OTHER LICENSE PERMITS & FEES			
Dog License Fees	6,500.00	6,539.00	6,500.00
Dog Fines & Penalties	3,000.00	1,475.00	1,000.00
Marriage Licenses	100.00	189.00	100.00
Certified Copies	400.00	563.00	400.00
Hunting & Fishing Licenses	100.00	160.00	100.00
Dredge & Fill Permits	20.00	10.00	20.00



#### **COMPARATIVE STATEMENT-REVENUE**

	2012	2012	2013
SOURCE	Estimated	Actual	Anticipated
OTHER LICENSE PERMITS & FEES	Estimated	Actual	Anticipateu
Pole Permits	20.00	70.00	20.00
Boat Registrations	19,000.00	18,531.17	19,000.00
Pistol Permit Fees	750.00	1,470.00	1,000.00
TOTAL	29,890.00	29,007.17	28,140.00
FEDERAL GOVERNMENT			
Fish & Wildlife	0.00	361.00	350.00
	0.00	361.00	350.00
STATE OF NEW HAMPSHIRE			
Meals & Room	369,471.00	369,145.68	369,205.00
Highway Block Grant	177,804.00	176,927.31	169,833.00
Forest Land Reimbursement	338.00	0.00	338.00
TOTAL	547,613.00	546,072.99	539,376.00
CHARGES FOR SERVICES			
Tax Map Update Fees	0.00	75.00	50.00
Planning Subdivision Applications	150.00	1,149.00	500.00
Wetland Decals	0.00	128.00	50.00
Site Plan Reviews	150.00	0.00	150.00
Planning Registry Recording Fee	175.00	116.45	150.00
Planning Board Abutter Notices	200.00	379.80	200.00
Planning Advertising Fees	200.00	400.00	200.00
ZBA Variance Applications	100.00	0.00	100.00
TC Postage Reimbursement	7,000.00 650.00	8,089.70 425.00	7,800.00
TC Return Check Charges Duplicate Tax Bills	300.00	264.00	350.00 300.00
Incinerator Permits	0.00	175.00	0.00
Clerk Landlord Fees	0.00	5.00	0.00
FD Copies Fire Report	0.00	50.00	0.00
Police Reports	1,000.00	1,070.00	1,000.00
Police App/Testing Charges	0.00	1,435.00	0.00
Witness & Jury Fees	2,100.00	2,419.46	2,600.00
Town Office Copier Charges	450.00	568.75	50.00
Welfare Assistance Reimbursement	0.00	0.00	0.00
Parking Tickets	0.00	0.00	0.00
Incinerator	75,000.00	81,022.43	75,000.00
Ambulance Reimbursement	1,000.00	38,505.25	13,000.00
TOTAL	88,475.00	136,277.84	101,500.00



#### **COMPARATIVE STATEMENT-REVENUE**

	2012	2012	2013
	Estimated	Actual	Anticipated
MISCELLANEOUS			
Seymour Insurance	0.00	184.12	100.00
Meeting House Lease	1.00	1.00	1.00
Meeting House Electricity	540.00	495.80	540.00
Parking Tickets	50.00	0.00	0.00
District Court & Parking Fines	500.00	0.00	0.00
Voided Stale Checks	0.00	262.30	0.00
Fire Detail Admin Fees	500.00	832.00	500.00
Police Detail Admin Fees	1,450.00	5,187.49	4,000.00
School Fuel Reimbursement	0.00	0.00	3,400.00
Insurance Claims Proceeds	0.00	0.00	12,871.00
Miscellaneous	0.00	6,089.41	1,000.00
TOTAL	3,041.00	13,052.12	22,412.00
SALE OF MUNICIPAL PROPERTY			
	0.00	10 120 00	6 000 00
Sale of Town Property	0.00	10,129.00	6,000.00
INTEREST			
Interest on Investments	4,515.00	4,061.17	3,500.00
Bank Credits	0.00	0.00	0.00
TOTAL	4,515.00	4,061.17	3,500.00
101/12	4,010.00	4,001.17	0,000.00
FINES & FORFEITS			
Restitution Property Damage	0.00	988.41	950.00
Restitution Property Damage	0.00	300.41	950.00
TOTAL OF ALL SOURCES	2,038,389.00	2,242,520.26	2,077,478.00



#### COMPARATIVE STATEMENT-EXPENSE 2012-2013

Board of Selectmen         15,037.00         14,826.00         0.00           Administration         97,585.00         96,450.37         0.00           Executive         0.00         0.00         112,075.00           Town Meeting         14,682.00         16,665.95         11,039.00           Town Clerk         91,077.00         93,396.62         92,310.00           Voter Registration         1,385.00         1,396.57         0.00           Accounting         210,316.00         186,187.82         194,452.00           Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Ressing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           General Government Facilities         50,188.00         53,688.11         55,641.00 <th></th> <th>2012</th> <th>2012</th> <th>2013</th>		2012	2012	2013
Administration	Account	Appropriation	Actual	Requested
Executive         0.00         0.00         112,075.00           Town Meeting         14,682.00         16,665.95         11,039.00           Town Clerk         91,077.00         93,396.62         92,310.00           Voter Registration         1,385.00         1,396.57         0.00           Accounting         210,316.00         186,187.82         194,452.00           Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,07	Board of Selectmen	15,037.00	14,826.00	0.00
Town Meeting         14,682.00         16,665.95         11,039.00           Town Clerk         91,077.00         93,396.62         92,310.00           Voter Registration         1,385.00         1,396.57         0.00           Accounting         210,316.00         186,187.82         194,452.00           Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         <	Administration	97,585.00	96,450.37	0.00
Town Clerk         91,077.00         93,396.62         92,310.00           Voter Registration         1,385.00         1,396.57         0.00           Accounting         210,316.00         186,187.82         194,452.00           Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         5	Executive	0.00	0.00	112,075.00
Voter Registration         1,385.00         1,396.57         0.00           Accounting         210,316.00         186,187.82         194,452.00           Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           General Government Operations         37,661.00         37,439.04         52,078.00           General Government Operations	Town Meeting	14,682.00	16,665.95	11,039.00
Accounting 210,316.00 186,187.82 194,452.00 Tax Collection 90,919.00 92,130.83 91,556.00 Treasury 8,594.00 8,470.85 0.00 Budgeting 2,507.00 2,165.46 0.00 Revaluation of Property 43,722.00 1,737.89 0.00 Assessing 0.00 0.00 46,780.00 Legal 54,479.00 32,278.11 40,800.00 Personnel Administration 398,968.00 364,538.24 430,741.00 Planning 60,699.00 61,756.35 55,810.00 Zoning 1,770.00 573.00 760.00 General Government Facilities 50,188.00 53,688.11 55,641.00 General Government Operations 37,661.00 37,439.04 52,078.00 Cemeteries 7,203.00 6,692.41 9,908.00 Insurance 63,888.00 65,049.66 59,174.00 Advertising & Regional Assns 0.00 0.00 13,234.00 Police Administration 299,463.00 302,473.34 1,342,634.00 Police - Traffic Control & Invest 201,736.00 206,883.92 0.00 Police Training 5,010.00 3,861.45 0.00 Police Training 5,010.00 3,861.45 0.00 Police Training 5,010.00 3,861.45 0.00 Police Support Services 178,875.00 190,906.62 139,167.00 Ambulance 43,000.00 67,824.69 62,000.00 Fire - Fighting 302,862.00 289,942.98 0.00 Fire - Fighting 302,862.00 289,942.98 0.00 Fire - Fighting 302,862.00 289,942.98 0.00 Fire - Frevention 500.00 490.68 0.00 Fire - Repair Services 51,950.00 46,289.17 0.00 Fire - Repair Services 51,950.00 46,289.17 0.00 Fire - Repair Services 51,950.00 46,289.17 0.00 Fire - Repair Services 51,950.00 15,743.29 0.00 Fire Rydrants 275,872.00 265,025.40 276,799.00 Code Enforcement 72,861.00 72,691.35 73,174.00 Emergency Management 8,244.00 9,839.80 10,036.00	Town Clerk	91,077.00	93,396.62	92,310.00
Tax Collection         90,919.00         92,130.83         91,556.00           Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Cortine Control & Invest         201,736.00<	Voter Registration	1,385.00	1,396.57	0.00
Treasury         8,594.00         8,470.85         0.00           Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,092.41         9,908.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Support Services         178,875.00<	Accounting	210,316.00	186,187.82	194,452.00
Budgeting         2,507.00         2,165.46         0.00           Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178	Tax Collection	90,919.00	92,130.83	91,556.00
Revaluation of Property         43,722.00         1,737.89         0.00           Assessing         0.00         0.00         46,780.00           Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           General Government Facilities         50,480.00         65,049.96<	Treasury	8,594.00	8,470.85	0.00
Assessing 0.00 0.00 46,780.00 Legal 54,479.00 32,278.11 40,800.00 Personnel Administration 398,968.00 364,538.24 430,741.00 Planning 60,699.00 61,756.35 55,810.00 Zoning 1,770.00 573.00 7600.00 General Government Facilities 50,188.00 53,688.11 55,641.00 General Government Operations 37,661.00 37,439.04 52,078.00 Cemeteries 7,203.00 6,692.41 9,908.00 Insurance 63,888.00 65,049.66 59,174.00 Advertising & Regional Assns 0.00 0.00 13,234.00 Police Administration 299,463.00 302,473.34 1,342,634.00 Police Crime Control & Invest 201,736.00 206,883.92 0.00 Police Trainling 5,010.00 3,861.45 0.00 Police Trainling 5,010.00 3,861.45 0.00 Police Trainling 41,364.00 44,119.98 504,149.00 Fire - Righting 302,862.00 289,942.98 0.00 Fire - Prevention 500.00 490.68 0.00 Fire - Prevention 500.00 490.68 0.00 Fire - Prevention 500.00 490.68 0.00 Fire - Prevention 17,600.00 15,089.17 0.00 Fire - Communications 17,600.00 15,089.17 0.00 Fire - Repair Services 10,700.00 5,187.06 0.00 Fire - Repair Services 10,700.00 5,187.06 0.00 Fire - Repair Services 10,700.00 5,187.06 0.00 Fire - Medical Services 10,700.00 5,187.06 0.00 Fire - Hydrants 275,872.00 265,025.40 276,799.00 Code Enforcement 72,861.00 72,691.35 73,174.00 Emergency Management 8,244.00 9,839.80 10,036.00	Budgeting	2,507.00	2,165.46	0.00
Legal         54,479.00         32,278.11         40,800.00           Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Preventi	Revaluation of Property	43,722.00	1,737.89	0.00
Personnel Administration         398,968.00         364,538.24         430,741.00           Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Training         5,010.00         3,861.45         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Freve	Assessing	0.00	0.00	46,780.00
Planning         60,699.00         61,756.35         55,810.00           Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Police Support Services         178,875.00         190,906.62         139,167.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Fighting         302,862.00         289,942.98         0.00	Legal	54,479.00	32,278.11	40,800.00
Zoning         1,770.00         573.00         760.00           General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire - Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire -	Personnel Administration	398,968.00	364,538.24	430,741.00
General Government Facilities         50,188.00         53,688.11         55,641.00           General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Repair Services         51,950.00         45,707.27         0.00	Planning	60,699.00	61,756.35	55,810.00
General Government Operations         37,661.00         37,439.04         52,078.00           Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Repair Services         51,950.00         15,089.17         0.00           Fire - Me	Zoning	1,770.00	573.00	760.00
Cemeteries         7,203.00         6,692.41         9,908.00           Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire Station	General Government Facilities	50,188.00	53,688.11	55,641.00
Insurance         63,888.00         65,049.66         59,174.00           Advertising & Regional Assns         0.00         0.00         13,234.00           Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Repair Services         51,950.00         15,089.17         0.00           Fire - Repair Services         10,700.00         5,187.06         0.00           Fire Station         15,500.00         15,743.29         0.00           Fire Hydrants	General Government Operations	37,661.00	37,439.04	52,078.00
Advertising & Regional Assns  O.00  Police Administration  Police Crime Control & Invest  201,736.00  Police - Traffic Control  Police Training  South Advertising  Training  Police Support Services  Ambulance  Fire - Fighting  Fire - Prevention  Fire - Training  Fire - Communications  Fire - Repair Services  17,600.00  Fire - Repair Services  10,000  Fire - Medical Services  10,000  Fire Administration  10,000  Fire - Repair Services  17,600.00  Fire - Repair Services  10,700.00  Fire - Repair Services  10,700.00  Fire - Repair Services  10,700.00  Fire - Medical Services  10,700.00  Fire - Hydrants  Code Enforcement  72,861.00  Police Control  20,473.34  1,342,634.00  10,036.00  13,234.00  10,036.00  10,036.00  10,036.00  10,036.00  10,036.00	Cemeteries	7,203.00	6,692.41	9,908.00
Police Administration         299,463.00         302,473.34         1,342,634.00           Police Crime Control & Invest         201,736.00         206,883.92         0.00           Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire - Medical Services         10,700.00         5,187.06         0.00           Fire Bydrants         275,872.00         265,025.40         276,799.00           Code Enforcement         72,861.00         72,691.35         73,174.00           Emergen	Insurance	63,888.00	65,049.66	59,174.00
Police Crime Control & Invest       201,736.00       206,883.92       0.00         Police - Traffic Control       718,325.00       694,791.82       0.00         Police Training       5,010.00       3,861.45       0.00         Police Support Services       178,875.00       190,906.62       139,167.00         Ambulance       43,000.00       67,824.69       62,000.00         Fire Administration       41,364.00       44,119.98       504,149.00         Fire - Fighting       302,862.00       289,942.98       0.00         Fire - Prevention       500.00       490.68       0.00         Fire - Training       41,966.00       45,707.27       0.00         Fire - Communications       17,600.00       15,089.17       0.00         Fire - Repair Services       51,950.00       46,289.17       0.00         Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Advertising & Regional Assns	0.00	0.00	13,234.00
Police - Traffic Control         718,325.00         694,791.82         0.00           Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire - Medical Services         10,700.00         5,187.06         0.00           Fire Bydrants         275,872.00         265,025.40         276,799.00           Code Enforcement         72,861.00         72,691.35         73,174.00           Emergency Management         8,244.00         9,839.80         10,036.00	Police Administration	299,463.00	302,473.34	1,342,634.00
Police Training         5,010.00         3,861.45         0.00           Police Support Services         178,875.00         190,906.62         139,167.00           Ambulance         43,000.00         67,824.69         62,000.00           Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire - Medical Services         10,700.00         5,187.06         0.00           Fire Btation         15,500.00         15,743.29         0.00           Fire Hydrants         275,872.00         265,025.40         276,799.00           Code Enforcement         72,861.00         72,691.35         73,174.00           Emergency Management         8,244.00         9,839.80         10,036.00	Police Crime Control & Invest	201,736.00	206,883.92	0.00
Police Support Services 178,875.00 190,906.62 139,167.00 Ambulance 43,000.00 67,824.69 62,000.00 Fire Administration 41,364.00 44,119.98 504,149.00 Fire - Fighting 302,862.00 289,942.98 0.00 Fire - Prevention 500.00 490.68 0.00 Fire - Training 41,966.00 45,707.27 0.00 Fire - Communications 17,600.00 15,089.17 0.00 Fire - Repair Services 51,950.00 46,289.17 0.00 Fire - Medical Services 10,700.00 5,187.06 0.00 Fire Station 15,500.00 15,743.29 0.00 Fire Hydrants 275,872.00 265,025.40 276,799.00 Code Enforcement 72,861.00 72,691.35 73,174.00 Emergency Management 8,244.00 9,839.80 10,036.00	Police - Traffic Control	718,325.00	694,791.82	0.00
Ambulance43,000.0067,824.6962,000.00Fire Administration41,364.0044,119.98504,149.00Fire - Fighting302,862.00289,942.980.00Fire - Prevention500.00490.680.00Fire - Training41,966.0045,707.270.00Fire - Communications17,600.0015,089.170.00Fire - Repair Services51,950.0046,289.170.00Fire - Medical Services10,700.005,187.060.00Fire Station15,500.0015,743.290.00Fire Hydrants275,872.00265,025.40276,799.00Code Enforcement72,861.0072,691.3573,174.00Emergency Management8,244.009,839.8010,036.00	Police Training	5,010.00	3,861.45	0.00
Fire Administration         41,364.00         44,119.98         504,149.00           Fire - Fighting         302,862.00         289,942.98         0.00           Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire - Medical Services         10,700.00         5,187.06         0.00           Fire Station         15,500.00         15,743.29         0.00           Fire Hydrants         275,872.00         265,025.40         276,799.00           Code Enforcement         72,861.00         72,691.35         73,174.00           Emergency Management         8,244.00         9,839.80         10,036.00	Police Support Services	178,875.00	190,906.62	139,167.00
Fire - Fighting       302,862.00       289,942.98       0.00         Fire - Prevention       500.00       490.68       0.00         Fire - Training       41,966.00       45,707.27       0.00         Fire - Communications       17,600.00       15,089.17       0.00         Fire - Repair Services       51,950.00       46,289.17       0.00         Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Ambulance	43,000.00	67,824.69	62,000.00
Fire - Prevention         500.00         490.68         0.00           Fire - Training         41,966.00         45,707.27         0.00           Fire - Communications         17,600.00         15,089.17         0.00           Fire - Repair Services         51,950.00         46,289.17         0.00           Fire - Medical Services         10,700.00         5,187.06         0.00           Fire Station         15,500.00         15,743.29         0.00           Fire Hydrants         275,872.00         265,025.40         276,799.00           Code Enforcement         72,861.00         72,691.35         73,174.00           Emergency Management         8,244.00         9,839.80         10,036.00	Fire Administration	41,364.00	44,119.98	504,149.00
Fire - Training       41,966.00       45,707.27       0.00         Fire - Communications       17,600.00       15,089.17       0.00         Fire - Repair Services       51,950.00       46,289.17       0.00         Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Fighting	302,862.00	289,942.98	0.00
Fire - Communications       17,600.00       15,089.17       0.00         Fire - Repair Services       51,950.00       46,289.17       0.00         Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Prevention	500.00	490.68	. 0.00
Fire - Repair Services       51,950.00       46,289.17       0.00         Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Training	41,966.00	45,707.27	0.00
Fire - Medical Services       10,700.00       5,187.06       0.00         Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Communications	17,600.00	15,089.17	0.00
Fire Station       15,500.00       15,743.29       0.00         Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Repair Services	51,950.00	46,289.17	0.00
Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire - Medical Services	10,700.00	5,187.06	0.00
Fire Hydrants       275,872.00       265,025.40       276,799.00         Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire Station	15,500.00		0.00
Code Enforcement       72,861.00       72,691.35       73,174.00         Emergency Management       8,244.00       9,839.80       10,036.00	Fire Hydrants	275,872.00	· ·	276,799.00
Emergency Management 8,244.00 9,839.80 10,036.00	Code Enforcement	72,861.00	72,691.35	
	Emergency Management	8,244.00	9,839.80	
	Road Agent	0.00	0.00	



#### COMPARATIVE STATEMENT-EXPENSE 2012-2013 (continued)

	2012	2012	2013
Account	Appropriation	Actual	Requested
Highway Administration	28,365.00	36,615.94	0.00
Road Maintenance Projects	192,804.00	195,145.69	0.00
Road Maintenance	309,714.00	289,485.02	584,010.00
Storm Drains	35,000.00	28,825.60	0.00
Snow Plowing/Removal	77,821.00	50,166.20	0.00
Street Lighting	14,000.00	11,605.92	11,500.00
Sanitation - Administration	94,795.00	96,171.74	380,296.00
Sanitation - Waste Disposal	259,814.00	245,854.12	0.00
Sanitation - Recycling	14,088.00	13,390.16	0.00
Hazardous Waste	6,229.00	6,229.00	0.00
Health Department	1,686.00	1,570.52	1,636.00
Mosquito District	26,910.00	26,803.75	29,910.00
Animal Control	17,606.00	16,915.70	15,918.00
Health Agencies	6,852.00	6,852.00	1,900.00
Welfare	20,000.00	16,666.83	20,000.00
Parks & Rec. Administration	5,210.00	2,122.15	91,545.00
Maintenance of Parks	53,400.00	54,397.90	0.00
Maint. of Rec. Facilities	37,284.00	26,031.98	0.00
Library	197,999.00	197,999.00	197,899.00
Patriotic Purposes	949.00	901.29	949.00
Cable Advisory Committee	25,000.00	22,400.35	0.00
Conservation	2,191.00	2,214.21	2,206.00
Debt Service	1.00	0.00	1.00
Reserved for Encumbrances	0.00	150,082.00	0.00
TOTAL	4,964,196.00	4,910,758.99	5,045,145.00



#### TREASURER'S REPORT

General Fund Account	\$1,926,998.65	TD Bank Certificates of Deposit	
Money Market Account	\$3,500,701.38	SUB ACCOUNTS	
Total TD Bank	\$5,427,700.03	Cable Equipment	\$38,473.33
		Conservation Education	\$4,063.45
		Conservation Land Fund	\$915,100.65
ESCROW ACCOUNTS		D.A.R.E.	\$4,914.89
Continental Paving Quarry	\$5,193.58	Environment Fund	\$1,111.08
Continental Paving Inc.	\$2,087.26	Fire Pond	\$2,765.30
Continental Paving Storage	\$3,889.63	Fire Special Detail	\$18,849.06
Homes by Paradise IncTanager	\$1,546.90	Footbridge Fund	\$17,244.07
VAB Properties	\$4,566.36	Highway Block Grant	\$34,847.15
Homes by Paradise-Moose Hollow	\$2,447.50	Industrial Development	\$16,575.00
Pinecreek Village LLC	\$5,382.54	Off Site Improvements	\$11,966.00
R and D Development LLC	\$4,485.39	Police Forfeiture	\$1,613.31
Maurice B. Morin-Windsor	\$2,771.78	Recreation Commission Revolving	\$8,694.49
Tim's Turf and Landscaping	\$1,391.79	Police Special Detail	\$5,310.75
Cutler and Page LLC IV	\$301.66	SB Recreation Fund	\$8,494.30
Heritage	\$6,033.26	Stimulus-Bike Path	\$66,059.00
Maurice B. Morin	\$28,368.08	275 <sup>th</sup> Anniversary	\$9,889.20
K and M Developers LLC	\$4,150.95	Town Hall Timber	\$2,097.88
F. Robert Leary	\$530.66	Total	\$1,168,068.91

#### **CLOSED ESCROW ACCOUNTS**

AMP Properties
110 Page Road LLC
43 Cutler Road
Cutler and Page LLC
Cutler and Page III LLC
Stage Crossing LLC
Maxton Technology Inc.
Richard Charbonneau
DLB Paving

#### **CLOSED SUB ACCOUNTS**

New Hampshire Grants Regional Pandemic Planning Recreation Timber

#### **IMPACT FEES**

Total	\$483,274.37
Road	\$27,411.88
Recreation	\$17,700.00
Police	\$7,189.27
Municipal	\$5,212.48
Library	\$23,326.01
Fire	\$17,422.73
Elementary Schools	\$353,697.59
Campbell High School	\$31,314.41



### AARON CUTLER MEMORIAL LIBRARY REPORTS FOR 2012 Board of Trustees Fines and Fees Account

#### **Income and Expense Report**

INCOME		
Bank Fee Reimbursement Computer Printing Copies FAX General Donations Interest Income KBA Grant Materials Fines and Fees Material Replacements NHHC Grant Non-Resident Library Cards Program Donations		\$ 82.75 101.40 142.60 305.50 90.60 11.80 250.00 2,431.36 457.05 250.00 60.00 765.00
	Total Receipts	\$4,947.96
EXPENDITURES		
Bank Error Equipment Purchases Gifts and Memorials Library Supplies Multiple Copy Materials National Library Week Programs Replacement Materials Replacement Materials Refund	Takal Evran dikunas	\$ 7.38 118.67 450.00 92.84 249.05 43.68 1,681.25 576.98 5.99 \$3,225.84
	Total Expenditures	C2 775 Q/I

Respectfully submitted,

Gail Musco Treasurer, Aaron Cutler Memorial Library Trustees



#### **AARON CUTLER MEMORIAL LIBRARY REPORTS FOR 2012**

#### **Town Appropriation Income and Expense Report**

999.00 40.95 039.95 49,404 31,828 27,954 16,854 0 4,030 6,700 0
40.95 039.95 49,404 31,828 27,954 16,854 0 4,030 6,700
19,404 31,828 27,954 16,854 0 4,030 6,700
19,404 31,828 27,954 16,854 0 4,030 6,700
49,404 31,828 27,954 16,854 0 4,030 6,700
31,828 27,954 16,854 0 4,030 6,700
31,828 27,954 16,854 0 4,030 6,700
31,828 27,954 16,854 0 4,030 6,700
27,954 16,854 0 4,030 6,700
16,854 0 4,030 6,700
0 4,030 6,700
6,700
6,700
0
0
8,470
1,981
960
1,333
4,494
1,680
2,121
47
886
767
452
302
2,267
10,480
2,067
1,620
366
. 0
1,711
15,002
1,296
1,516
0
528
615
243
25
97,999



#### **AARON CUTLER MEMORIAL LIBRARY REPORTS FOR 2012**

#### Children's Room Insurance Settlement Savings

#### **Income and Expense Report**

7	TA E	-	0	3	150	
и	N		•	ĸ	ИI	и

Interest	Total Receipts	\$	0.96
EXPENDITURES			
Children's Room Supplies and Equip	ment		428.44
	Total Expenditures	5	5428.44

Respectfully submitted,

Gail Musco Treasurer, Aaron Cutler Memorial Library Trustees



Stars of Wonder constellation contest. Skyla Houle, winner of ages 3-5 category with "Cowboy Turtle."



#### TRUSTEES OF THE TRUST FUND

Three new expendable trust funds were created in 2012: Public Works, Library Vacation Accrual and Gravestone Repair. Those three new funds added \$36,320.57 to the total amount under management by the Trustees.

The trust funds initial balance on January 1<sup>st</sup>, 2012 was \$435,872.80 while we ended the year with a balance of \$479,979.94. The funds saw a net increase of \$7,786.57 for the year after the inclusion of the new funds and the subtraction of expenditures from Library Vacation Accrual and Hillcrest and Pinecrest Cemeteries.

All funds are invested in a Certificate of Deposit at People's United Bank.

Respectfully submitted by the Trustees of Trust Funds:

John Poulos Michael Falzone Dr. Steven Calawa





MS-9

REPORT OF TRUST AND CAPITAL RESERVE FUNDS

S \$ 479.979.94

Please insert the total of ALL funds here.

Town/City Of: \_\_Litchfield \_\_\_\_For Year Ended: 2012\_\_\_

CERTIFICATE

Under penalties of perjury I declare that I have examined the information contained in this form and to the best of my be left is true correct and complete

Signed by the Trustees of Trust Funds on this date

Print and sign

#### REMINDERS FOR TRUSTEES

- 1. SIGNATURES Print and sign on lines provided above
- 2 INVESTMENT POLICY RSA 31.25 requires the trustees to adopt an investment policy and review and confirm this policy at annually. A copy of this policy must be filled with the Director of Chartable Trusts (RSA 31.25, 34.5, 35.9).
- 3. PROFESSIONAL BANKING AND BROKERAGE ASSISTANCE RSA 31 38-a enables you to have a professional banking correcting from assist you in performing your hostice dubes. Refer to the law for further information. All butside expenses may a charged against the find hundring however, prease the advised the feesigan be taken from income only and not from prince.
- 4. WEB SITE. A trustee handbook can be down leaded from the web site for the Attorney General's Charteble Tollet Division www.doj.nb.gov/chantable
- 5 FAIR VALUE First and complete page 4 to disclose the fair value imarket value; of principal only. This information may be a from financial publications or from your professional banker or broker.
- 6. CAPITAL RESERVE FUND Must be kept in a separate account and not interming ed with any other funds of the municipality. 35.91
- 7 WHEN and WHERE TO FILE my March 1 of migror a caller danyear and by beptember 1 dinting for options tiscally earlies addresses an page 4 of this form. If you held funds for the school side solice business administrator will also need a popy for this school's financial report.

FOR DRA USE ONLY

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487



MS-9

#### REPORT OF THE TRUST FUNDS OF THE CITY/TOWN OF

Litchfield

Please duplicate these pages if you need additional lines.

-				HOW		**	*PRINCIPAL*	**
	Date of Creation	NAME OF TRUST FUND Start with common trust funds	Purpose of Trust	INVESTED Bank, deposits, stocks, bonds, etc.	%	Balance Beginning of Year	New Funds Created	Cash Gains or Losses on Securities
		Pinecrest Cemetery Fund						
1	1938	Mary Marsh	Lot maintenance	CD	1.75%	\$109.63	N/A	N/A
2	1945	Alphonse Powers	Lot maintenance	CD	1.75%	\$110.18	N/A	N/A
3	1946	Selah Bixby	Lot maintenance	CD	27.05%	\$1,680.00	N/A	N/A
4	1959	Matthew Campbell	Lot maintenance	CD	1.75%	\$108.84	N/A	N/A
5	1962	George Richardson	Lot maintenance	CD	1.75%	\$108.68	N/A	N/A
6	1965	Mark Campbell	Lot maintenance	CD	1.75%	\$109.23	N/A	N/A
7	1969	Warren Goodspeed	General use (probated)	CD	64.20%	\$3,988.47	N/A	N/A
		Hillcrest Cemetery Fund						
8	1926	Charles Parker	Lot maintenance	CD	3.93%	\$ 103.18	N/A	N/A
9	1944	Zoe Whittemore	Lot maintenance	CD	4.19%	\$ 110.02	N/A	N/A
10	1952	J. S. Corning/G. Watts	Lot maintenance	CD	4.17%	\$ 109.55	N/A	N/A
11	1952	Franklin E. Bancroft	Lot maintenance	CD	8.98%	\$ 236.00	N/A	N/A
12	1956	E.L. Schneider	Lot maintenance	CD	4.18%	\$ 109.86	N/A	N/A
13	1960	Charles Leach	Lot maintenance	CD	4.14%	<b>5</b> 108.84	N/A	N/A
14	1965	D & W McQuesten	Lot maintenance	CD	4.15%	\$ 108.99	N/A	N/A
15	1965	J & C McQuesten	Lot maintenance	CD	4.13%	\$ 108.52	N/A	N/A
16	1966	Herbert Leach	Lot maintenance	CD	4.13%	\$ 108.44	N/A	N/A
17	1967	B & P Souriolle	Lot maintenance	CD	4.12%	\$ 108.28	N/A	N/A
18	1967	Wm & Gladys Locke	Lot maintenance	CD	8.24%	\$ 216.57	N/A	N/A
19	1970	Harold Hopwood	Lot maintenance	CD	11.40%	\$ 300.00	N/A	N/A
20	1978	Raymond Staples	Lot maintenance	CD	19.02%	\$ 500.00	N/A	N/A
21	1987	J & C McQuesten	Lot maintenance	CD	15.22%	\$ 400.00	N/A	N/A



FOR THE YEAR ENDING

2012

	***PRIN	CIPA	L***					INCOME						1
Balance End of Withdrawals Year			В	o o o o o o o o o o o o o o o o o o o				Balance at and of Year	Grand Total Principal & Income End of Year					
\$	-		\$109.63	\$	294.63	0.0175	\$	2.72	\$ 3.64	\$	293.71	\$	404.26	1
\$	-		\$110.18	\$	294.08	0.0175	\$	2.72	\$ 3.64	\$	293.16	\$	404.26	2
\$	1		\$1,680.00	\$	4,568.77	0.2705	\$	42.09	\$ 56.26	\$	4,554.60	\$	6,248.77	3
\$	-		\$108.84	\$	295.42	0.0175	\$	2.72	\$ 3.64	\$	294.50	\$	404.26	4
\$	-		\$108.68	\$	295.58	0.0175	\$	2.72	\$ 3.64	\$	294.66	\$	404.26	5
\$	-		\$109.23	\$	295.03	0.0175	\$	2.72	\$ 3.64	\$	294.11	\$	404.26	6
\$	*		\$3,988.47	\$	10,842.25	0.6420	\$	99.90	\$ 133.54	\$	10,808.61	\$	14,830.72	7
			\$6,215.03		\$16,885.76	100%	\$	155.59	\$ 208.00	\$	16,833.35	\$	23,100.79	
Hille	rest Ce	mete	ry											
\$		\$	103.18	\$_	174.16	3.93%	\$	1.88	\$ 4.99	\$	171.05	\$	277.34	8
\$	-	\$	110.02	\$	185.70	4.19%	\$	2.01	\$ 5.32	\$	182.39	\$	295.72	9
\$		\$	109.55	\$	184.91	4.17%	\$	2.00	\$ 5.29	\$	181.61	\$	294.46	1
\$	-	\$	236.00	\$	398.34	8.98%	\$	4.30	\$ 11.40	\$	391.24	\$	634.34	1
\$	-	\$	109.86	\$	185.43	4.18%	\$	2.00	\$ 5.31	\$	182.12	\$	295.29	1
\$	-	\$	108.84	\$	183.71	4.14%	\$	1.98	\$ 5.26	\$	180.44	\$	292.55	1:
\$	*	\$	108.99	\$	183.96	4.15%	\$	1.99	\$ 5.27	\$	180.68	\$	292.95	11
\$	-	\$	108.52	\$	183.17	4.13%	\$	1.98	\$ 5.24	\$	179.90	\$	291.69	1!
\$	-	\$	108.44	\$	183.04	4.13%	\$	1.98	\$ 5.24	\$	179.77	\$	291.48	11
\$	40	\$	108.28	\$	182.77	4.12%	\$	1.97	\$ 5.23	\$	179.51	\$	291.05	17
\$	-	\$	216.57	\$	365.55	8.24%	\$	3.95	\$ 10.46	\$	359.03	\$	582.12	18
\$	-	\$	300.00	\$	506.37	11.40%	\$	5.46	\$ 14.47	\$	497.35	\$	806.37	19
\$	-	\$	500.00	\$	843.95	19.02%	\$	9.11	\$ 24.15	\$	828.91	\$	1,343.95	20
\$	-	\$	400.00	\$	675.16 4,436.22	15.22% 100%		7.29 47.90	\$ 19.32 126.95	\$	663.12 4,357.12	\$	1,075.16 7,064.47	



MS-10

#### REPORT OF COMMON TRUST FUND INVESTMENTS

CERTIFIC	<b>AT</b> ⊑
***************************************	have examined the information
	y belief it is true, correct and
Jan Stan	Signed by the Trustees of Trust Funds
Mar Kds	on this date
того по может по подательного подательного подательного подательного подательного подательного подательного по	

- INVESTMENT POLICY RSA 31.25 requires the trustees to adopt an investment policy and review and confirm this policy at least annually. A copy of this policy must be filled with the Director of Chartable Trusts (RSA 31.25, 34.5, 35.9)
- 3. PROFESSIONAL BANKING AND BROKEHAGE ASSISTANCE 65A 31 35-8 enables you to have a professional banking or brokerage firm assist you in performing your trustee duties. Refer to the law for further information. Attributable expenses may be charged against the trust funds involved, however, please be advised the fees can be taken from income only and not from principal.
- 4. WEB SITE A trustee handbook can be down loaded from the web site for the Attorney General's Charitable Trust Division, www.doi.irth.gov/charitable
- 5. FAIR VALUE Fold and complete page 4 to disclose the fair value (market value) of principal only. This information may be obtained from financial publications or from your professional banker or broker.
- CAPITAL RESERVE FUND Must be kept in a separate account and not interming account any other funds of the municipality (RSA 35.9).
- 7. WHEN and WHERE TO FILE by March 1 it rang for a palendar year and by September 1 it raing for optional fiscal year. See addresses on page 4 of this form. If you hold funds for the school the school business administrator will also need a copy for the school's financial report.

POR DRA USE UNLY			

FOR DRA HEE ONLY

1. SIGNATURES - Print and sign on lines provided above

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487, Concord, NH 03302-0487
(603) 230-5090

MS-10 Rev 12/11



#### MS-10

#### REPORT OF THE COMMON TRUST FUNDS INVESTMENTS OF THE CITY/TOWN OF

Litchfield

Please duplicate these pages if you need additional lines.

	***HOW INVESTED***		***PRII	NCIPAL***	
	Description of Investment				
# of Shares or Other Units	(Names of Banks, Stocks, Bonds, etc.)  Put * by any delisted securities held pursuant to RSA 31:25-a & explain.	Balance Beg. of year	Purchases	Cash Capital Gains	Proceeds from Sales
People's United Bank CD at .40%	Vacation Accrual Fund	\$ 59,068.44	s -	\$ -	\$ -
People's United Bank CD at .40%	Town Celebration Fund	\$ 2,340.24	\$ -	s -	s -
People's United Bank CD at .40%	Farmland/Development Fund	\$ 119,687.05	\$ -	\$ -	s -
People's United Bank CD at .40%	Fire Facilities Fund	\$ 16,033.86	\$ -	\$ -	\$ -
People's United Bank CD at .40% People's United	Aaron Cutler Library Maintenance Fund	\$ 45,577.02	\$ -	\$ -	s -
Bank CD at .40% People's United	School Capital Improvement Fund	\$ 52,406.43	\$ -	\$ -	s -
Bank CD at .40%	School Capital Education Fund	\$ 102.612.38	\$ -	\$ -	\$ -
Bank CD at .40% People's United	Public Works Expendable Trust Fund	\$ 20,000.00	\$ -	\$ -	s -
Bank CD at .40% People's United	Library vacation Accrual Expendable Trust Fund	\$ 8,378.00	\$ -	\$ -	s -
Bank CD at .40% People's United	Gravestone Repair Fund	\$ 7,942.57	\$ -	\$ -	\$ -
Bank CD at .40% People's United	Hillcrest Cemetery Trust Fund	\$ 7,143.58	s -	s -	\$ -
Bank CD at .40%	Pinecrest Cemetery Trust Fund	\$ 23,153.21	\$ -	\$ -	\$ -

Fees and Expenses, If any, paid for Professional Banking Assistance: (RSA 31:38-a, IV)	
1. Name of Bank:	
2. Fees Paid:	
3. Expenses Paid:	
4. Were these fees & expenses paid for totally from income? YES or NO	



### FOR THE YEAR ENDING

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					ME***	***IN		AL***	CIPA	***PRIN	
	Grand Total cipal & Income		lance End of	Ва	xpended During	Income During	Balance Beg.	alance End of	Ва	ns/Losses	
1	End of Year	Е	Year		Year	Year	of Year	Year		m Sales	froi
1	59,466.63	\$	59,466.63	\$	_	\$ 398.19	\$ 59,068.44	59,068.44	\$		\$
2	2,356.01	\$	2,356.01	\$	-	\$ 15.77	\$ 2,340.24	2,340.24	\$	-	\$
3	120,494.07	\$	120,494.07	\$	_	\$ 807.02	\$ 119,687.05	119,687.05	\$	-	\$
4	16,141.97	\$	16,141.97	\$	-	\$ 108.11	\$ 16,033.86	16,033.86	\$	-	\$
5	52,154.44	\$	52,154.44	\$	•	\$ 6,577.42	\$ 45,577.02	45,577.02	\$	-	\$
6	52,759.79	\$	52,759.79	\$	-	\$ 353.36	\$ 52,406.43	52,406.43	\$	-	\$
7	103,304.27	\$	103,304.27	\$	-	\$ 691.89	\$ 102,612.38	102,612.38	\$	-	\$
8	20,090.74	\$	20,090.74	\$	-	\$ 90.74	\$ 20,000.00	20,000.00	\$	NA.	\$
Ş	7,527.43	\$	7,527.43	\$	888.28	\$ 37.71	\$ 8,378.00	8,378.00	\$	-	\$
1	7,942.66	\$	7,942.66	\$	-	\$ 0.09	\$ 7,942.57	7,942.57	\$	-	\$
1	7,064.47	\$	4,357.12	\$	126.95	\$ 47.90	\$ 4,436.22	2,628.25	\$	-	\$
	23,100.79	\$	16,833.35	\$	208.00	\$ 155.59	\$ 16,885.76	6,215.03	\$	-	\$
-											
],											
1											
]											
2											
2											

Fees and Expenses, If any, paid for Professional Brokerage As	ssistance: (RSA 31:38-a, IV)
1. Name of Brokerage Firm:	
2. Fees Paid:	
3. Expenses Paid:	
4. Were these fees & expenses paid for totally from income?	YES or NO

MS-10 Rev. 08/09



MS-7

# BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

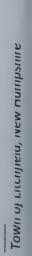
OF: LITCHFIELD

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From	to
IMPORT	ANT:
Please read RSA 32:5 applica	ble to all municipalities.
Use this form to list the operating budget and all specific recommended and not recommended area. All proposes     Hold at least one public hearing on this budget.	
	tod with the wearent. A nother convenient he
<ol><li>When completed, a copy of the budget must be pos placed on file with the town clerk, and a copy sent to the at the address below within 20 days after the meeting.</li></ol>	ne Department of Revenue Administration
This form was posted with the warrant on (Date):	an 25 2013
BUDGET CO	MMITTEE
Please sign Under penalties of perjury, I declare that I have examined the information conti	in ink.
Under panaries of parary, I declare that I have examined the information cont.	uned in this topy and to the best of my belief it is may conject and complete
	Mary S
14 Sewas	
Cyll A Cul	
Jul 2	
THIS BUDGET SHALL BE POSTED	WITH THE TOWN WARRANT
FOR DRA USE ONLY	
	IH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)230-5090
	MS-7
	Rev. 05/12

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MS-7

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)	) (pepu	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)
	GENERAL GOVERNMENT						
4130-4139	Executive	4	127304	127798	123114		123114
4140-4149	Election, Reg. & Vital Statistics	4	92462	94527	92310		92310
4150-4151	Financial Administration	4	356058	288307	338086		338086
4152	Revaluation of Property			43147	46780		46780
4153	Legal Expense	4	54479	28745	40800		40800
4155-4159	Personnel Administration	4	398968	364007	430741		430741
4191-4193	Planning & Zoning	4	62439	58547	56570		56570
4194	General Government Buildings	4	87849	86368	55641		55641
4195	Cemeteries	4	7203	6692	8066		8066
4196	Insurance	4	63888	65050	59174		59174
4197	Advertising & Regional Assoc.				13234		13234
4199	Other General Government	4	0		0		0
	PUBLIC SAFETY						
4210-4214	Police	4	1403409	1387698	1481801		1481801
4215-4219	Ambulance	4	43000	58413	62000		62000
4220-4229	Fire	4	758314	697833	780948		780948
4240-4249	Building Inspection	4	72861	72371	73174		73174
4290-4298	Emergency Management	4	8244	9840	10036		10036
4299	Other (Including Communications)						
	AIRPORT/AVIATION CENTER						
4301-4309	Airport Operations						
	HIGHWAYS & STREETS						
4311	Administration	4	28365	36042	33058		33058
4312	Highways & Streets	4	615339	545542	584010		584010
4313	Bridges		0				0
			4180182	3970927	4291385	0	4291385



S
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2 TO C4	PURPOSE OF APPROPRIATIONS	Warr.	Prior Year As	Expenditures	g Fis	IATIONS ar	M. Al	TOPRIATIONS I Year
**	HIGHWAYS & STREETS (cont.)	*:IX	and to payorday	Teal Ica	(Necommended)	(Not recommended)	(несопшенова)	(Not Recommended)
4316	Street Lighting		14000	10530	11500		11500	
4319	Other	4						
	SANITATION							
4321	Administration	4	94795	96172	380296		380296	
4323	Solid Waste Collection							
4324	Solid Waste Disposal		280131	251252	0		0	
4325	Solid Waste Clean-up							
26-4329	4326-4329 Sewage Coll. & Disposal & Other							
W	WATER DISTRIBUTION & TREATMENT	ENT						
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC							
4351-4352	Admin, and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTHWELFARE							
4411	Administration	4	28596	28313	31546		31546	
4414	Pest Control	4	17606	16784	15918		15918	
4415-4419	Health Agencies & Hosp. & Other	4,12	6852	6852	6852		6852	
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other	4	20000	16667	20000		20000	

MS-7 Rev. 10/10

Budget - Town of Litchfield FY 2013

MS-7

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Expenditures Prior Year	Ensuing Fiscal Year (Recommended) (Not Recomme	scal Year (Not Recommended)	Ensuing Fiscal Year (Recommended) (Not Recommended)
	CULTURE & RECREATION						
4520-4529	Parks & Recreation	4	95894	80622	91545		91545
4550-4559	Library	4	197999	197999	197899		197899
4583	Patriotic Purposes	4	949	901	949		949
4589	Other Culture & Recreation	4	25000	15224			
	CONSERVATION						
4611-4612	Admin.& Purch. of Nat. Resources	4	2191	1564.21	2206		2206
4619	Other Conservation						
631-4632	4631-4632 Redevelopment and Housing						
651-4659	4651-4659 Economic Development						
	DEBT SERVICE						
4711	Princ Long Term Bonds & Notes						
4721	Interest-Long Term Bonds & Notes						
4723	Int. on Tax Anticipation Notes	4	7***	0	1		-
790-4799	4790-4799 Other Debt Service						
	CAPITAL OUTLAY						
4901	Land						
4902	Machinery, Vehicles & Equipment						
4903	Buildings	8,9	70000	41858	30000		30000
4909	Improvements Other Than Bldgs.						
	OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund						
4913	To Capital Projects Fund						
4914	To Enterprise Fund						
	- Sewer						
	- Water						
			392034	338168.21	322600	0	322600

-	2	3	4	5	9	7	8	6
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recomme	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)	BUDGET COMMITTE Ensuing (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)
	OPERATING TRANSFERS OUT (cont.)	(cont.)						
	- Electric							
	- Airport							
4918	4918 To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OP	OPERATING BUDGET TOTAL		5034196	4735665	5080097	0	5080097	0

2012 Annual Report

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#### "SPECIAL WARRANT ARTICLES"

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S AF Ensuing F (Recommended)		BUDGET COMMITTEE Ensuing F (Recommended)	
4915	To Capital Reserve Fund							
4916	To Exp.Tr.Fund	7	28378	28378	20000		20000	
4917	To Health Maint. Trust Funds							
SI	PECIAL ARTICLES RECOMMEND	ED	28378	28378	20000	0	20000	0

#### \*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S AI Ensuing F (Recommended)		BUDGET COMMITTEE Ensuing F (Recommended)	
4420	Defibrillator/Monitors	5			70000	·	70000	
4909	Sidewalk Design	6			12500			1250
	Sewer Study	10			10000			1000
	Cost of Living Adjustment	11			18832			1883
INDI	VIDUAL ARTICLES RECOMMEN	DED	0	0	111332	0	70000	41332

MS-7 Rev. 05/12 MS-7 Budget - Town of Litchfield FY 2013

1	2	3	4	5 Selectmen's	6 Budget
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Estimated Revenues	Committee's Est. Revenues
	TAXES				
3120	Land Use Change Taxes - General Fund		23580		
3180	Resident Taxes				
3185	Yield Taxes		3736	4000	400
3186	Payment in Lieu of Taxes		31094	31095	3109
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		48953	51500	5150
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		3301	2500	250
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits		71484	1325	132
3220	Motor Vehicle Permit Fees		1299778	1262240	126224
3230	Building Permits		31109	22590	2259
3290	Other Licenses, Permits & Fees		29007	28140	2814
3311-3319	FROM FEDERAL GOVERNMENT		361	350	35
	FROM STATE				
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		369145	369205	36920
3353	Highway Block Grant		176927	169833	16983
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		251	338	33
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		52244		
3379	FROM OTHER GOVERNMENTS				
	CHARGES FOR SERVICES				
3401-3406	Income from Departments		138250	101500	10150
3409	Other Charges				
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		10529	6000	600
3502	Interest on Investments		4061	3500	350
3503-3509	Other		11649	23362	2336
	INTERFUND OPERATING TRANSFERS I	N			
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

MS-7 Rev. 05/12 Budget - Town of Litchfield FY 2013

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
	INTERFUND OPERATING TRANSFERS IN	(cont.)			
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	7,8	98378	30000	300
	Estimated Fund Balance to Reduce Taxes		104000		
7	TOTAL ESTIMATED REVENUE & CREI	DITS	2507837	2107478	210747

2307974

### \*\*BUDGET SUMMARY\*\*

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	4735665	5080097	5080097
Special Warrant Articles Recommended (from pg. 6)	28378	20000	20000
Individual Warrant Articles Recommended (from pg. 6)	0	111332	70000
TOTAL Appropriations Recommended	4764043	5211429	5170097
Less: Amount of Estimated Revenues & Credits (from above)	2507837	2107478	2107478
Estimated Amount of Taxes to be Raised	2256206	3103951	3062619

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: (See Supplemental Schedule With 10% Calculation)

517010

MS-7 Rev. 10/10



# Town of Litchfield February 2, 2013

Meeting called to order at 10:00 a.m. at Campbell High School in auditorium by Moderator John Regan.

Present were: Selectman John Brunelle- Chairman; George Lambert–Vice Chairman, Frank Byron, and Patricia Jewett; Budget Committee members John Harte - Chairman; William Spencer, Dennis Barka, Chris Pascucci, Andrew Cutter and Cynthia Couture. Town Counsel Jay Hodes, Jason Hoch, Town Administrator, Theresa Briand, Town Clerk and approximately 36 Litchfield voters and 2 non-voters.

Ballot Clerks on duty were Joan McKibben, Nancy Pinciaro and Patricia Regan.

Following a series of announcements the Moderator led the assembly in the Pledge of Allegiance to the American Flag. He then announced that there would be an "open mike" period partway through the session to allow voters to bring up issues of interest unrelated to official business of the meeting.

First order of business was a voice vote that would authorize non-voters to speak. Majority rules yes.

Moderator John Regan asked for volunteers to carry ballot boxes in the event a paper ballot vote is required.

**Article 1** To elect by ballot the following Town officers: Two Selectmen -Three Year Term; Two Budget Committee members - Three Year Term; Two Library Trustee – Three Year Term; One Trustee of Trust Funds- Three Year Term; One Cemetery Trustee-Three Year Term; One Road Agent – Two Year Term.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 2** Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Sections 900.01 (b) "Transitional District" and 1000.01 (a) "Southern Commercial/Industrial District" of the Zoning Ordinance to rezone any parcels south of Page and east of Cutler Roads as residential as there is no access to the parcels except through existing residential neighborhoods. Amend Section 200, Definitions, to insert a new definition for Multi-Family Residence as Section 200.16 and renumbering all subsequent definitions.

Russell Blanchette spoke to the article

There were no questions or amendments so the article will appear on the ballot as written.

**Article 3** Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Adopt a new zoning section 550.00 – 553.00 Multi-Family Residential Overlay District, to provide an opportunity for multi-family residences within the Town of Litchfield consistent with the Town's single-family character and comply with NH State law. The purpose of the amendment is to provide opportunities for development of multi-family housing as required by state law. Any new multi-family construction shall maintain the existing character of the neighborhood. The minimum lot size shall be 2 acres for the first 3 dwelling units, with an additional 5,000 square feet required for each additional unit and no more than 6 dwelling units may be permitted in any one structure. The district boundaries shall be the Residential and Transitional Districts north of Leach Brook and south of Page Road.



(continued)

Michael Croteau spoke to the article stating this is needed to prevent legal challenges. This article is good for economic development. It enables more housing options for employees of local businesses. Required by State Statute (RSA 674:58-61)

Ralph Boehm asked if you already had sufficient multi-family units with the ones on Page Road and around town.

Michael stated that is true but we have to comply with the regulations. It's also an opportunity to make housing more affordable.

Chris Pascucci – Are we saying that Litchfield is not an affordable community at this time?

Michael stated that the Planning Board is just trying to put something in place to make it easier for the developers

Jason Hoch explained the definition of affordable housing. Stating for the Nashua/Litchfield area \$94,000 for a family of 4 yields an estimated affordable home price of \$303,000. The 60% of medium for a family of 3 which is rental housing threshold was determined to be \$50,760 which translated to an affordable rental rate of \$1,270.00

John Latsha – Does the law require how many united have to be built in town?

Michael – No the State Law does not. It would be the Planning Board that would set the regulations as to the units.

Claudette Durocher- I would like to know where Leach Brook is located.

Michael showed on the map the location which is north of the Horse Farm on 3A.

Steve Perry explained that if we don't put something in place the developers will be able to come in and put affordable housing where ever they want.

There were no questions or amendments so the article will appear on the ballot as written.

Article 4 To see if the Town will vote to raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling, \$5,045,145. Should this article be defeated, the default budget shall be \$4,974,847 which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.



(continued)

John Brunelle spoke to the article discussing the breakdown of the budget as outlined in the handouts.

Jason Guerrette asked if there any multi-year spending proposal that will cause us to spend more in the future? If so what are they?

John - Funding for the fleet replacement in the police department for 3 cruisers which is an ongoing 3 to 4 year lease. Solid Waste skid steer would have a lease payment as well.

Jason – Are there any IT improvements that are part of that?

John - Not in this year's, there are still payments from previous years

Bill Spencer – If the operating budget where to fail and you go into default does that mean that the items that you just mentioned the leases would not be allowed?

John – It would be scaled back. The default budget already includes some lease payments.

Bill – New leases are not included in the default budget correct. So if we go to default you cannot replace the cruisers that you want to replace next year.

John – That is correct. If we go to default we could replace one cruiser because that is in the budget.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 5** To see if the Town will vote to raise and appropriate the sum of \$70,000 for the replacement of two defibrillator/monitors used on Fire Department trucks. The current defibrillator/ monitors are 10 and 13 years old.

Frank Byron spoke to the article along with Chief Fraitzl and Fire Fighter/Paramedic Jim Rae

Jason Guerrette – This should have been included in operating budget not on a warrant article. Also why would this not qualify for impact fees?

Frank Byron – Impact is for expansion of services. This is not an expansion of services it is a replacement item.

Dan Stavro – How many times a year is this used.

Jim Rae – This is used on any person who is complaining of difficulty breathing or chest pain. The newer model would be used a lot more because it does so much more.

John York – When these were first purchased how were they purchased? Was it though the operating budget or a grant?

Frank Byron- I don't recollect my memory is slipping.

John – have they been maintained through your operating budget?

Frank - Yes



(continued)

John – I agree with Jason they should have been left in your operating budget.

John Latsha – Will these have more updated software?

Chief - Yes

There were no questions or amendments so the article will appear on the ballot as written.

**Article 6** To see if the Town will vote to raise and appropriate the sum of \$12,500 for the purposes of development of engineering, design plans and costs for a sidewalk on Pinecrest Road to connect the bike path on Albuquerque with Litchfield Middle School so that a construction cost can be brought forward to 2014 Annual Meeting.

George Lambert spoke on this article – It's been brought to the Board of Selectmen's attention that the people of the town would like a sidewalk for their children to walk between the schools safely. So the Board thought that the best way to get the answer on this would be to ask the people.

Ralph Boehm – Why can't we ask the people without spending the money?

Chris Pascucci – This is a want not a need. The article needs to be made more clear. I also agree that we could ask the people without to this article. (see amendment)

Second by Chris Pascucci

Amendment passes by a voice vote.

Amended Article 6 To see if the Town will vote to raise and appropriate the sum of \$12,500 for the purposes of development of engineering, design plans and costs for a sidewalk on Pinecrest Road to connect the bike path on Albuquerque with Litchfield Middle School so that a construction cost, estimated at \$300,000 can be brought forward to 2014 Annual Meeting.

No further discussion and the article will appear as Amended.

Article 7 To see if the Town will vote to establish a Building Systems Expendable Trust Fund pursuant to RSA 31:19-a. Furthermore, to raise and appropriate the sum of \$20,000 for transfer into this fund from the unexpended fund balance as of December 31, 2012 and to appoint the Board of Selectmen as agents to expend from the fund. This Fund can be used for payment of the costs associated with unanticipated system failures of key building systems such as septic and heating and ventilation that require immediate action and cannot be deferred until a Town Meeting can be held. This would have a net cost to 2013 general taxation of \$0.

Jason Hoch will speak to this article

Jason stated that this is similar to the article we had for the public works trust fund that we had and passed last year. This just sets aside some funds for an emergency if something were to happen to the septic or something we would have to funds available.

Phil Reed - It's about time

John Regan – Is there a limit to what building systems means

Jason - No



(continued)

Bill Spencer – Why is this the only article that shows a tax impact?

John Regan - Article 16 will address this.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 8** To see if the Town will vote to raise and appropriate the sum of \$10,000, from the unexpended fund balance, for the purpose of replacing the concrete at the entrance to the Town Hall/Police Station building and repairs to damaged siding on entrance columns to the building. This appropriation represents a portion of the approximately \$28,000 returned to the fund balance that were unexpended for the roof repair authorized at the 2012 Annual Meeting. This would have a net cost to 2013 general taxation of \$0.

John Brunelle spoke to the article.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 9** To see if the Town will vote to raise and appropriate the sum of \$20,000 for repainting of the Old Town Hall. This price includes legally required abatement of lead paint.

John Brunelle spoke to the article.

John Regan – Why can't we use the state prisoners?

John Brunelle – They are not available anymore. The program ended.

No further discussion and the article will appear as Amended.

Mr. Frank Byron made a motion to restrict all previous discussed articles. Seconded by John Brunelle.

Bill Spencer – Does this restrict us from discussing the tax impact of the previous article.

Moderator John Regan – Yes I believe that it does.

Bill – I just think that it is important for the people to know the tax impact of all the articles and that the only reason we didn't discuss them today is because of the law that was passed. Restricting the discussion of the impact is not fair to the voters.

Frank Byron stated that the purpose of his motion was not to restrict the discussion of the tax impact on the voters it was just to restrict opening up previously discussed articles.

A voice vote was taken and motion carries.

Mike - Haley's Pizzeria - Just wanted to Thank You! Everyone is doing an amazing job!

John Brunelle – Recognized John Harte for his many years of service on the Budget Committee 2007 – 2013. Thank you John for many great years!

**Article 10** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of undertaking a planning and engineering study to determine possible designs for a wastewater (sewer) system in order to encourage further commercial and industrial growth. It is the intention of the Board of Selectmen to use these funds with an additional \$16,500 previously appropriated for economic



(continued)

development purposes to undertake such a study to develop detailed analysis of options and associated costs of those options.

Frank Byron spoke to the article.

This study will allow the town to develop inter-municipal agreements for sewerage disposal Potential partners are Manchester, Hudson and Merrimack.

There is no intent to build or fund our own sewer system as a result of the study.

A 10k sq. ft. facility on 10 acres results in costs of \$8,850 municipal services, \$0 School cost; \$0 Highway costs. Would bring into Litchfield taxes of \$18,479.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 11** To see if the Town will vote to raise and appropriate the sum of \$18,832 which represents salary and benefit costs for a 2% cost of living adjustment for non-union full time and regular part time Town and Library employees not otherwise under contract or part of a bargaining unit. This adjustment to eligible positions would be made April 1, 2013.

No further discussion and the article will appear as written.

John Brunelle spoke to the article – Stating non-union employees have not had COLA adjustment since 2010.

Town approved Police Union contract has included 1% adjustment in 2012 and 2% in 2013.

Social Security COLA 2011 - 3.6%; 2012 - 1.7%.

There were no questions or amendments so the article will appear on the ballot as written.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$4,952 to support the requests of Human Services agencies including Big Brothers/Big Sisters, Home Health & Hospice, St. Joseph's Community Services, Bridges and Community Council of Nashua.

George Lambert spoke to the article

There were no questions or amendments so the article will appear on the ballot as written.

Article 13: To see if the Town will vote to establish an Ambulance Revolving Fund pursuant to RSA 31:95-h. The money received from ambulance bills and allocated through the operating budget for the cost of anticipated uncollectible bills shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unreserved fund balance. The Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Board of Selectmen (no further legislative body approval required). These funds may be expended only for ambulance services.

Jason Hoch spoke to the article this is a housekeeping issue.

The Revolving Fund would move all payments and bills collections to fund separate from General Fund.

Easier to manage expenses and collections across budget year.



(continued)

In a good collection years, will be able to use Revolving Fund balance for next budget year and potentially reduce amount of General Fund subsidy.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 14:** To see if the Town will vote to increase the at-large membership of the Budget Committee from six members, as approved by the Town in 1969, to seven members.

Frank Byron spoke to the article stated the recommended

Budget vote on this article was 3-3-1.

An even number of members may result in tie votes.

Chris Pascucci Voted for the article

John Harte – Voted against however, the more the better. The Budget Committee has been working fine.

Frank Byron - If this article did pass it would not take effect until 2014

There were no questions or amendments so the article will appear on the ballot as written.

**Article 15:** To see if the Town will authorize the Selectmen to establish or amend fees for Solid Waste Disposal per the authority of RSA 41:9-a. The Solid Waste Facility Ordinances approved in 1989 and 1993 by the Town refer to rates for disposal of certain items but do not clearly authorize the Selectmen to adjust those fees as needed. Prior to the establishment or amendment of any such fees, the Selectmen shall hold a public hearing per the requirements of RSA 41:9-a IV.

Jason Hoch spoke to the article – Another housekeeping article to set or amend fees at the Solid Waste Facility.

There were no questions or amendments so the article will appear on the ballot as written.

Article 16: To see if the Town will vote to require that the annual budget and all special warrant articles having a tax impact shall include a notation stating the estimated tax impact of the article pursuant to RSA 32:5, V-b. The determination of whether an article has a tax impact and the estimated amount of the impact is to be made by the governing body.

John Brunelle spoke to the article – This article will need to be approved so that we can show on the article the tax impact to the voter.

Bill Spencer – I assume that this is the reason that we do not have the tax impact on the previous articles.

There were no questions or amendments so the article will appear on the ballot as written.

**Article 17:** To see if the Town would like to revert to the traditional town meeting for conducting its annual meeting rather than the official ballot (SB2 form) used now. If this article passes, the Board of Selectmen would propose an article in 2014 rescinding the official ballot form of voting on all questions,



(continued)

but only for election of officers and certain other questions for which the official ballot is required by state law. This article is advisory.

Frank Byron spoke to the article – Strictly an advisory question seeking input from Litchfield citizens; The Board of Selectmen take no position on this article.

There were no questions or amendments so the article will appear on the ballot as written.

Article 18: To see if the Town would like to hold the first session of Town Meeting (Deliberative Session) on the same day with the Litchfield School District. This approach was used in 2012. This article is advisory.

Frank Byron spoke to the article

There were no questions or amendments so the article will appear on the ballot as written.

John Brunelle and Jason Hoch will explain the tax impact on each warrant article:

Article 4	.27 per \$1,000	Operating Budget
Article 5	.08 ½ per \$1,000	Defibrillator/Monitor Replacement
Article 6	.01 ½ per \$1,000	Pinecrest Sidewalk
Article 7	Zero impact	Building Systems Trust Fund
Article 8	Zero impact	Town Hall/Police Station Repair
Article 9	.02 ½	Repainting of Old Town Hall
Article 10	.01 per \$1,000	Sewer System Study
Article 11	.02 per \$1,000	Cost of Living Wage Adjustment for non-union employees
Article 12	.005 per \$1,000	Human Services Agencies – Donations
Article 13	Zero impact	Ambulance Revolving Fund

Total for a \$300,000 home would be \$138.38 for the year.

Total for a \$400,000 home would be \$184.50 for the year.

George Lambert made a motion to close the meeting at 12:58; Seconded by Patricia Jewett.

A true record of business conducted at the Deliberative Session, attest:

Theresa L. Briand

Town Clerk



## **TOWN OF LITCHFIELD, NEW HAMPSHIRE**

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on February 2, 2013 at 10:00 a.m. for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV except for Warrant Article 4, the wording of which is prescribed by law and cannot be amended per RSA §40:13, IV (a).

You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 12, 2013 at 7:00 in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

#### **ELECTION OF OFFICERS**

Article 1: To elect by ballot the following Town officers:

Selectman - 2 (3 Year Term)
Trustee of Trust Funds - 1 (3 Year Term)
Cemetery Trustee - 1 (3 Year Term)
Library Trustee -2 (3 Year Term)
Budget Committee - 2 (3 Year Term)
Road Agent - 1 (2 Year Term)

#### **REZONE TO RESIDENTIAL**

Article 2: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?



(continued)

Amend Sections 900.01 (b) "Transitional District" and 1000.01 (a) "Southern Commercial/Industrial District" of the Zoning Ordinance to rezone any parcels south of Page and east of Cutler Roads as residential as there is no access to the parcels except through existing residential neighborhoods.

Recommended by the Planning Board

#### **MULTI-FAMILY RESIDENTIAL OVERLAY DISTRICT**

Article 3: Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Adopt a new zoning section 550.00 – 553.00 Multi-Family Residential Overlay District, to provide an opportunity for multi-family residences within the Town of Litchfield consistent with the Town's single-family character and comply with NH State law. The purpose of the amendment is to provide opportunities for development of multi-family housing as required by state law. Any new multifamily construction shall maintain the existing character of the neighborhood. The minimum lot size shall be 2 acres for the first 3 dwelling units, with an additional 5,000 square feet required for each additional unit and no more than 6 dwelling units may be permitted in any one structure. The district boundaries shall be the Residential and Transitional Districts north of Leach Brook and south of Page Road.

Recommended by the Planning Board

#### **OPERATING BUDGET**

To see if the Town will vote to raise and appropriate as an operating budget, not including Article 4: appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling, \$5,045,145. Should this article be defeated, the default budget shall be \$4,974,847 which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen (Vote: 4-0-0)

by the Budget Committee (Vote: 6-1-0)



(continued)

### **DEFIBRILLATOR/MONITOR REPLACEMENT**

Article 5: To see if the Town will vote to raise and appropriate the sum of \$70,000 for the replacement of two defibrillator/monitors used on the Fire Department trucks. The current defibrillator/ monitors are 10 and 13 years old.

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 7-0-0)

#### **PINECREST SIDEWALK**

Article 6: To see if the Town will vote to raise and appropriate the sum of \$12,500 for the purposes of development of engineering, design plans and costs for a sidewalk on Pinecrest Road to connect the bike path on Albuquerque with Litchfield Middle School so that a construction cost, estimated at \$300,000 can be brought forward to 2014 Annual Meeting.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Not recommended by the Budget Committee (Vote: 2-5-0)

#### **BUILDING SYSTEMS TRUST FUND**

Article 7: To see if the Town will vote to establish a Building Systems Expendable Trust Fund pursuant to RSA 31:19-a. Furthermore, to raise and appropriate the sum of \$20,000 for transfer into this fund from the unexpended fund balance as of December 31, 2012 and to appoint the Board of Selectmen as agents to expend from the fund. This Fund can be used for payment of the costs associated with unanticipated system failures of key building systems such as septic and heating and ventilation that require immediate action and cannot be deferred until a Town Meeting can be held. This would have a net cost to 2013 general taxation of \$0.

Recommended by the Board of Selectmen (Vote: 5-0-0) Recommended by the Budget Committee (Vote: 7-0-0)

### **TOWN HALL/POLICE STATION ENTRANCE REPAIR**

Article 8: To see if the Town will vote to raise and appropriate the sum of \$10,000, from the unexpended fund balance, for the purpose of replacing the concrete at the entrance to the Town Hall/Police Station building and repairs to damaged siding on entrance columns to the building. This appropriation represents a portion of the approximately \$28,000 returned to the fund balance that were unexpended for the roof repair authorized at the 2012 Annual Meeting. This would have a net cost to 2013 general taxation of \$0.

Recommended by the Board of Selectmen (Vote: 5-0-0) Recommended by the Budget Committee (Vote: 7-0-0)



(continued)

#### REPAINTING OLD TOWN HALL

Article 9: To see if the Town will vote to raise and appropriate the sum of \$20,000 for repainting of the Old Town Hall. This price includes legally required abatement of lead paint.

Recommended by the Board of Selectmen (Vote: 4-0-1) Recommended by the Budget Committee (Vote: 7-0-0)

#### **SEWER SYSTEM STUDY**

Article 10: To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purpose of undertaking a planning and engineering study to determine possible designs for a wastewater (sewer) system in order to encourage further commercial and industrial growth. It is the intention of the Board of Selectmen to use these funds with an additional \$16,500 previously appropriated for economic development purposes to undertake such a study to develop detailed analysis of options and associated costs of those options.

Recommended by the Board of Selectmen (Vote 5-0-0) Not recommended by the Budget Committee (Vote: 1-6-0)

#### **COST OF LIVING WAGE ADJUSTMENT**

Article 11: To see if the Town will vote to raise and appropriate the sum of \$18,832 which represents salary and benefit costs for a 2% cost of living adjustment for non-union full time and regular part time Town and Library employees not otherwise under contract or part of a bargaining unit. This adjustment to eligible positions would be made April 1, 2013.

Recommended by the Board of Selectmen (Vote: 5-0-0) Not recommended by the Budget Committee (Vote: 3-5-0)

#### **HUMAN SERVICES AGENCIES**

Article 12: To see if the Town will vote to raise and appropriate the sum of \$4,952 to support the requests of Human Services agencies including Big Brothers/Big Sisters, Home Health & Hospice, St. Joseph's Community Services, Bridges and Community Council of Nashua.

Recommended by the Board of Selectmen (Vote: 5-0-0) by the Budget Committee (Vote: 6-1-0)



(continued)

#### **AMBULANCE REVOLVING FUND**

Article 13: To see if the Town will vote to establish an Ambulance Revolving Fund pursuant to RSA 31:95-h. The money received from ambulance bills and allocated through the operating budget for the cost of anticipated uncollectible bills shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unreserved fund balance. The Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Board of Selectmen (no further legislative body approval required). These funds may be expended only for ambulance services.

Recommended by the Board of Selectmen (Vote: 5-0-0)

#### **EXPAND BUDGET COMMITTEE**

Article 14: To see if the Town will vote to increase the at-large membership of the Budget Committee from six members, as approved by the Town in 1969, to seven members.

Recommended by the Board of Selectmen (Vote: 5-0-0)

#### **SOLID WASTE DISPOSAL FEE SETTING**

Article 15: To see if the Town will authorize the Selectmen to establish or amend fees for Solid Waste Disposal per the authority of RSA 41:9-a. The Solid Waste Facility Ordinances approved in 1989 and 1993 by the Town refer to rates for disposal of certain items but do not clearly authorize the Selectmen to adjust those fees as needed. Prior to the establishment or amendment of any such fees, the Selectmen shall hold a public hearing per the requirements of RSA 41:9-a IV.

Recommended by the Board of Selectmen (Vote: 5-0-0)

#### **SHOW TAX IMPACT OF ARTICLES**

Article 16: To see if the Town will vote to require that the annual budget and all special warrant articles having a tax impact shall include a notation stating the estimated tax impact of the article pursuant to RSA 32:5, V-b. The determination of whether an article has a tax impact and the estimated amount of the impact is to be made by the governing body.

Recommended by the Board of Selectmen (Vote: 5-0-0)



(continued)

#### FORM OF TOWN MEETING

Article 17: To see if the Town would like to revert to the traditional town meeting for conducting its annual meeting rather than the official ballot (SB2 form) used now. If this article passes, the Board of Selectmen would propose an article in 2014 rescinding the official ballot form of voting on all questions, but only for election of officers and certain other questions for which the official ballot is required by state law. This article is advisory.

#### **DELIBERATIVE SESSION SCHEDULING**

Article 18: To see if the Town would like to hold the first session of Town Meeting (Deliberative Session) on the same day with the Litchfield School District. This approach was used in 2012. This article is advisory.

Given under our hands and seal this 22nd day of January, in the year of our Lord Two Thousand Thirteen.

As amended at the Deliberative session

Litchfield Board of Selectmen

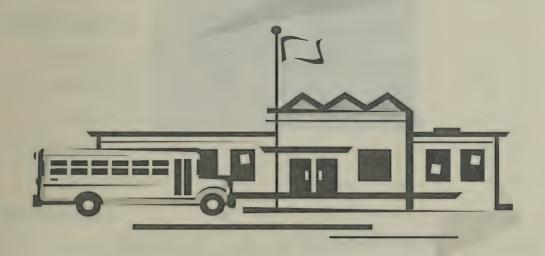
John R. Brunelle, Chairman George A. Lambert, Vice Chairman Frank A. Byron Brent T. Lemire M. Patricia Jewett

# ANNUAL REPORT

of the

# LITCHFIELD NEW HAMPSHIRE

# **SCHOOL DISTRICT**



# IN MEMORIAM



ZACHARY A. TILBE DECEMBER 15, 1994—NOVEMBER 25, 2012

CAMPBELL HIGH SCHOOL
CLASS OF 2013
LITCHFIELD SCHOOL DISTRICT

# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT – 2012

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# SCHOOL DISTRICT OFFICERS

# **MODERATOR**

John G. Regan

# **CLERK**

Lynn Baddeley

# **TREASURER**

Lynn Baddeley

# SCHOOL BOARD

John York, Chair Term Expires March 2013

Mary Prindle, Vice-Chair Term Expires March 2013

Patricia D'Alleva Term Expires March 2014

Derek Barka Term Expires March 2015

Dennis Miller Term Expires March 2015

Cam Viola
Jayla Brennan
Student Representatives to the Board 2012-2013



### LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27
Litchfield Board of Education
One Highlander Court
Litchfield, NH 03052

Phone: (603) 578-3570 Fax: (603) 578-1267

Equal Opportunity Employer

John York, Chair

Mary Prindle, Vice Chair

Dennis Miller

Derek Barka

Patricia D'Alleva

# 2012 ANNUAL REPORT SCHOOL BOARD CHAIR

To My Fellow Residents of Litchfield,

What a year 2012 has been for our schools! We welcomed four new administrators to our schools this year. Dr. Brian Cochrane was hired as the Superintendent of Schools, Scott Thompson was hired as the new Principal of Griffin Memorial School, Laurie Rothhaus was promoted to Principal of Campbell High School, and Devin Bandurski was hired as the Director of Special Services. With these new hires and promotion we had to say goodbye to four valued members of the Litchfield School District:

Superintendent of Schools

GMS Principal

CHS Principal

Director of Special Services

Dr. Elaine Cutler

Bo Schlichter

Bob Manseau

Ronda Gregg

We thank these dedicated individuals as well as others who retired last year for their service to Litchfield schools and the students and families who they so ably served. We also welcomed over 40 new employees to the district for the 2012-13 school year.

In December of 2012, the Litchfield School Board and Litchfield Education Association agreed to a new contract. If ratified by the community in the spring, this contract will allow the schools to continue to improve their academic programs through the improved utilization of our most important resource—our teachers. A change in the health care provider with a change in out-of-pocket costs to the individuals allow for savings, which can be used to defray the cost of salary provisions to our teachers. The school board hopes all citizens support Warrant Article 2, the new LEA contract, in the coming election.

The introduction of the Common Core standards to all schools and the need for updating our technology in the schools continues to be a high priority for the school board. Dr. Cochrane introduced four areas of focus for the coming years to the school board, teachers, staff, administrators and budget committee:

### **Common Core State Standards:**

Aligning instruction to higher learning expectations for all students along with personalization and performance at the high school.

### Special Education:

Moving the district's Special Services Program from a response/compliance approach to a proactive delivery approach and creating better alignment between resources and student needs.

### Education Technology:

Rebuilding and updating the district's technology infrastructure and capacity to support education and administrative functions with improved technology and software.

### **Building & Grounds:**

Moving the district's facilities maintenance program from a reactive repair and maintain approach to a proactive preventive maintenance and asset management approach.

Our proposed operating budget for the 2013-2014 year will see an increase of \$245,861 from the 2012-2013 budget (2013-2014 budget \$20,990,591); an increase of 1.19%. However, the estimated revenues for the budget were reduced by \$811,380, which will greatly impact the tax rate. Following are the two biggest areas where revenue was reduced:

State Education Adequacy Aid \$372,783 Fund Balance Reduction from 2011-2012 Budget \$292,494

Thank you for the opportunity to serve you, the citizens of Litchfield, as your School Board Chair for this last year. I would like to thank my fellow board members Trish D'Alleva, Dennis Miller, Derek Barka and Mary Prindle for their dedication and commitment to the Litchfield School District.

Please continue your support of student education and activities in Litchfield.

Respectively submitted

John York School Board Chairman

# LITCHFIELD SCHOOL DISTRICT



School Administrative Unit #27
One Highlander Court
Litchfield, NH 03052

### 2012 ANNUAL REPORT SUPERINTENDENT OF SCHOOLS

Every year brings changes and challenges and this year has been no exception. With respect to changes, this year has been a busy one.

In March, Derek Barka was elected to the Litchfield School Board replacing Jason Guerrette and Mr. York was reelected as School Board Chair. I would like to take this opportunity to thank Mr. Guerrette for his service to the school district and for his continued interest in the quality of education in Litchfield. With the retirement of Dr. Elaine Cutler as Superintendent in June, I was fortunate to have been chosen as the new Superintendent for the Litchfield School District and I am thankful for the opportunity. Devin Bandurski has also taken over as the Director of Special Services and Shawn Power is the new Technology Coordinator, reporting to Kyle Hancock, the Director of Technology. At Griffin Memorial School, Scott Thompson replaced former Principal Bo Schlichter who retired at the end of the 2011-12 school year. As well, long time reading teacher Connie Faro replaced the retiring Carol Mace as Assistant Principal at GMS. At Campbell High School Laurie Rothhaus begins her first year as Principal, moving from her former position as Assistant Principal to replace the retiring Bob Manseau. Chris Corkery was hired as the new Assistant Principal at CHS replacing Ms. Rothhaus. There were also a significant number of changes in personnel throughout the teaching and support staff.

As a result of the latest Claremont court decision involving educational funding, the New Hampshire Department of Education implemented a new accountability system for schools in 2011-2012. The system is designed to determine if NH public schools are providing students with the "opportunity for an adequate education" as defined in state law. All three schools were deemed to be providing students with the opportunity for an adequate education.

The district office and schools have been working diligently on the implementation of the Common Core State Standards (CCSS). Led by Curriculum Director Dr. Julie Heon, teacher teams have been working to make significant changes to curriculum, instruction and assessment in order to meet the more demanding criteria of the CCSS and to help students graduate career and college ready. For the second consecutive year storms in October forced school cancellations. This year the cause was the loss of power due to hurricane/super storm Sandy.

The fall was very busy with both contract negotiations with the Litchfield Educational Association (LEA) and budget deliberations occurring concurrently. As of the end of 2012, the LEA has ratified the tentative agreement and the School Board and Budget Committee are scheduled to vote on the contract early in the new year.

Several events have impacted the district financially this year. Over the last year we have seen a significant increase in the number of students identified as having disabilities. This has resulted in the development of many new Individual Education Plans (IEPs) requiring additional teacher and

paraprofessional resources. This resulted in significant costs that were not built into the 2013 budget. As a result, the School Board has authorized use of the Special Education capital reserve fund and we expect that the use of some of the roughly \$103,000 in this fund will need to be expended this year. As well, Litchfield Middle School needed to replace its fire control panel. This repair essentially consumed \$50,000 of the \$52,000 capital reserve fund used for emergency building repairs.

The budget process was completed in late December. The approved 2013 general fund operating budget was \$19,584,684. The budget committee's proposed 2014 operating budget was \$20,990,591, for a net increase of \$245,861.

The following fixed costs required in 2014 that were not in the approved 2013 budget include:

- IEP Required SPED hires of \$274,837
- New Hampshire Retirement System rate increase of \$229,591
- Common core standards implementation instructional materials costs of \$99,336.27
- Current year out-of-budget grade 1 teacher of \$58,143
- Contracted First Student rate increase of \$29,538
- SPED transportation of \$21,284.92
- Health insurance rate increases of \$19,441

Total projected fixed cost increases required in the 2014 budget are \$732,171.19. After covering all of the new fixed costs, the budget committee's proposed fiscal 2014 budget will result in a reduction of \$499,740 from the 2013 year's budget. At this time the impact of the budget cuts is unknown. School and district administration and the School Board will be taking up this conversation in the new year.

I would like to thank the community for its ongoing support of the schools and also thank the teachers and staff in the school district for their hard work and dedication.

Respectfully,

Brian Cochrane Superintendent of Schools

# LITCHFIELD SCHOOL DISTRICT



School Administrative Unit #27
One Highlander Court
Litchfield, NH 03052

# ANNUAL REPORT BUSINESS AND FINANCE

I am pleased to submit my annual report on the District's business and financial operations.

The District closed fiscal year 2012 with an unassigned fund balance for the General Fund of \$392,494, a decrease of \$379,612 or 49.17% from the prior year. Unanticipated revenues accounted for \$65,668 of this fund balance which the district must return to the taxpayers in the year-end fund balance. A budget underspend of \$326,826 or 1.70% of the general fund operating budget contributed to the year-end unassigned fund balance. Major areas of underspend were: \$116,821 in health insurance due to the actual rates coming in at 6.0% below the guaranteed maximum rate used in budgeting; utilities (electricity, fuel oil, propane and gasoline) underspend of \$55,363 helped by above average temperatures last winter; self-funded programs underspend of \$56,340; and non-SPED and self-funded salaries and benefits (excluding health insurance) underspend of \$236,022, of which \$37,500 was due to not requiring the budgeted half-time kindergarten teacher and paraprofessional. Special education overspent their total budget by \$15,740. While not a large overspend, it was a major change to our financial results as we usually have a significant underspend in the SPED total budget. The prior three years averaged a budget underspend of \$293,959 (\$334,794 in 2009, \$148,682 in 2010, and \$398,400 in 2011).

All required reports to both the NH Department of Education and NH Department of Revenue Administration were successfully submitted accurately and on time.

Last year we continued to expand our use of technology to help us improve levels of service and productivity. Our facility scheduling application was expanded to allow community groups to request usage of our facilities over the internet. We also initiated our paperless initiative to help improve productivity and reduce costs through the use of technology to automate our business and human resources processes.

I want to acknowledge the continued excellent work and dedication of Jo Ellen Bellerive, our Chief Accountant, Christine Lavacchia, our Payroll Coordinator, and Ann Inamorati, our Food Service Bookkeeper. I also want to acknowledge Deb Mahoney, our HR Director, for her valuable contributions and support in the business and finance operations of the district.

Our Buildings & Grounds operations continued to concentrate on improving the maintenance of our facilities and maintaining a clean and healthy environment. Major projects in 2012 included: replacement windows at Griffin; replacing the fire alarm system at the Middle School; and a replacement track at Campbell.

I wish to acknowledge the excellent and dedicated work of our facilities team: Sue Ayer (Campbell High), Matt Bennett (District-wide Building & Grounds Coordinator), Tony Kobelenz (Middle School), and Dave Ross (Griffin Memorial) and their staff for their excellent job in maintaining our facilities and grounds for our students and staff. I also want to acknowledge and thank Jack Williams who retired this year after twelve years of service at the Middle School.

A separate report is being submitted by the Director of Technology. I want to take this opportunity to acknowledge and thank Kyle Hancock, Director of Technology, and Shawn Power, Technology Coordinator, for their continued excellence in supporting the technology needs of the district.

A separate report is also being submitted by the Director of Food Service. I want to take this opportunity to acknowledge and thank Hilda Lawrence, our Food Service Director, and her staff, for their hard work and continued commitment to the students and staff of the district.

As we enter 2013, my team and I look forward to meeting the challenges of providing the best services possible to support the programs of the district.

Respectfully Submitted,

Stephen F. Martin Business Administrator

# NEW TYPE

### LITCHFIELD SCHOOL DISTRICT

School Administrative Unit #27 One Highlander Court Litchfield, NH 03052

# 2012 ANNUAL REPORT DEPARTMENT OF SPECIAL SERVICES

The Special Services Department, which encompasses Special Education services, 504 oversight, English Language Learners, and home schooled students, has had a year of transition. In addition to having Jennifer Dolloff as our Interim Director for five months in 2012, I began as Director of Special Services on July 1<sup>st</sup>. My tenure as director has gotten off to a busy start, as there has been a dramatic increase in the number of students with educational disabilities in the past year.

Because of the changes in administration this past year, there were fewer initiatives taken than in years past. There were, however, several meetings of the Parent Support Group for parents to meet and discuss issues with representatives of the Parent Information Center (PIC). Parents and teachers that attended these sessions found them to be a worthwhile endeavor, where parents could voice concerns and constructive ideas to assist other parents in supporting their children. The plan is to begin this support group again in 2013.

This year we welcomed into the district a new Speech Pathologist, Emily Checkoway, which brings the district total to a much needed staff of four district speech pathologists. The high school special education department also increased their staff back up to four case-managers when Matthew Cawley joined the team. In addition, Robert Gannon filled a vacated case manager position. The district also welcomed a new School Psychologist, Jonas Taub as well as Virginia Hennighausen, ESOL Teacher. And finally, the Special Education staff has been rounded out by the addition of several new paraprofessional positions, as well as new staff to replace vacated positions.

I would like to thank all of our dedicated special services staff. They work tirelessly to ensure that the needs of our students are met. I look forward to another successful school year and I am honored to work for such a dedicated community.

Sincerely,

Devin Bandurski Director of Special Services

# LITCHFIELD SCHOOL DISTRICT



School Administrative Unit #27
One Highlander Court
Litchfield, NH 03052

### 2012 ANNUAL REPORT CURRICULUM AND INSTRUCTION

Thank you to the faculty, staff and administration for supporting our curriculum and instruction work during the past year. The implementation of the New Hampshire adopted Common Core State Standards has been a high priority.

Both the English/Language Arts and Math Committees have worked diligently to revise our district curriculum documents to reflect the Common Core Standards. Monthly meetings are spent deconstructing the Standards into the discrete knowledge and skills required by students. The members of these committees are teacher leaders and work with their school-based colleagues on the transition to the standards. The Common Core Standards include much of what was expected by the previous state learning expectations. In some cases the Standards require learning at an earlier grade, in greater depth and/or greater focus. The Common Core Standards and the accompanying appendices can be found at www.corestandards.org.

New Hampshire state testing will soon change to align with the standards. The new Smarter Balanced state testing is based upon the Common Core Standards and will begin in the spring of the 2014-2015 school year. Grades 3-8 and 11 will continue to be tested. The current NECAP testing will occur only once more in October of the 2013-14 school year before the transition to the new state testing. Sample test items are released regularly and can be found at <a href="http://www.smarterbalanced.org/sample-items-and-performance-tasks/">http://www.smarterbalanced.org/sample-items-and-performance-tasks/</a>.

District professional development focused primarily on technology integration, familiarity with the Common Core Standards and planning for the transition to the Standards. At the end of the last school year, all faculty and staff participated in various sessions regarding the use of technology and integration into instruction. Many of our classrooms now have SMART Board technology and much of the training was focused on the uses of the SMART Board. We continued that training into the current school year.

Some faculty members and administrators attended optional sessions regarding the Common Core Standards in early August. All elementary staff, along with middle and high school English, language arts, reading, math and special education teachers attended similar sessions during the opening workshop days at the beginning of the school year. We have begun implementation of the Standards throughout this school year in anticipation of full implementation as required during the 2013-14 school year.

Respectfully submitted,

Julie S. Heon, Ed. D. Director of Curriculum and Instruction

# LITCHFIELD SCHOOL DISTRICT



School Administrative Unit #27
One Highlander Court
Litchfield, NH 03052

#### 2012 ANNUAL REPORT TECHNOLOGY

The year 2012 had many great achievements in technology for the Litchfield School District. We have successfully completed the implementation of our wireless guest networks throughout the entire school district. Any student or staff member is now able to bring his/her own Wi-Fi device and sign onto the school's network while keeping all the school's resources safe and secure as well. We have also invested in network monitoring software which allows the IT department to be proactive in correcting issues and gives us greater insight into our network performance.

Our biggest accomplishment in 2012 was the implementation of our Virtual Server infrastructure. Although this is invisible to most people, it has given the school district a much more stable and reliable network infrastructure. We are now able to move workloads and resources with ease and assign appropriate resources to each of these workloads. The result is a very dynamic infrastructure, which allows us to provide a great number of more services without any additional hardware resources.

In addition to our Virtual Server Infrastructure we made significant strides in increasing the reliability of our network at GMS through our rewiring project. The first phase of this project was started in 2011 with the implementation of a fiber optic network backbone. We have now run new and faster network cables to 50% of the GMS classrooms. By replacing the older copper wires which provided the basis for our network, we have been able to increase the network speed and reliability for our teachers and students.

While we have made great strides in allowing staff and students to bring in their own technology and providing a reliable infrastructure; we are experiencing significant difficulties with the age of our equipment at GMS and LMS. At GMS, all of our teacher and student equipment is now over four years old with over 50% of that equipment being six to eight years old. At LMS we have similar issues with only 14% of teacher and student computers being three years old. The remaining 86% of LMS staff & student computers are four to eight years old. Due to the age of this equipment we have experienced a great deal of hardware failure and are unable to install new software.

The school district's goal and next major investment in technology will be to replace these aged computers at GMS and LMS with faster, reliable and up to date equipment. Where possible we will be implementing thin clients, to replace classroom desktop computers, which will pose a significant savings to the district with a reduced energy cost, streamlined management and easier upgrade path. We hope to begin this upgrade in the summer of 2013 pending budgetary approval.

Respectfully submitted,

Kyle Hancock Director of Technology

#### LITCHFIELD SCHOOL DISTRICT



School Administrative Unit #27
One Highlander Court
Litchfield, NH 03052

#### 2012 ANNUAL REPORT FOOD SERVICE

I am pleased to submit the annual report for the Litchfield School District Food Service Program. In my 14 years with the district, I have had the pleasure of working with a hard working food service staff, supportive administration and SAU staff, dedicated faculty and support staff and wonderful students. Together we continue to make strides in improving and advancing the food service program throughout the years.

Lunch prices have increased by \$.10 at all the schools due in part by a federal mandate. Section 205 of the "Healthy, Hunger-Free Kids Act of 2010" requires that schools participating in the National School Lunch Program provide the same level of support for paid lunches as they are for lunches served to students eligible for free or reduced lunch. We are required to increase lunch prices over the next several years to meet these new federal reimbursement rates.

The "Healthy, Hunger-Free Kids Act of 2010" also imposes stricter nutrition guidelines to help fight the obesity epidemic in the country. The new standards have been implemented in schools in September, 2012. Meal patterns and portion sizes have changed the set standards for calories, fat, sugar, and sodium levels for different age levels. Students must now take a serving of fruit and/or vegetable along with two other food items on the menu to count as a reimbursable meal and be charged the price of a lunch. The Litchfield School Lunch Program has already been following some of these standards for many years. We continue to encourage healthy eating by our students by limiting the fat and sugar and increasing the whole grains. Our milk is either fat free white or flavored or has 1% fat. We also serve 100% fruit juice, water, and other beverages which meet nutrition guidelines. We have increased the use of whole grains by using whole wheat breads, pizza crusts and breading for chicken nuggets and patties, and using brown rice. Snacks, a la carte food and vending machine food in the cafeteria all meet nutrition standards.

We are into our fourth year of our Special Milk Program for the kindergarten students at Griffin Memorial School. This program offers kindergarten students who are in school for half day sessions to purchase non-fat chocolate or white milk or 1% fat white milk for snack time at a reduced rate of 25 cents, or free to those who qualify. Currently there is an average of 23 students or 46% of enrolled kindergarten students who participate in this program.

At GMS, an average of 54% of its enrolled students from Grades 1-4 purchased a reimbursable lunch this year. Students have a choice of a hot entrée, sandwich or chef salad alternate. A la carte food items include fruit and vegetable daily as well as ice cream (low fat and reduced sugar), which is sold once a week. We are introducing new foods into the menu including hummus and yogurt fruit parfaits.

Special thanks go to my GMS staff: Cristen Thorpe, Laura Dampolo, Pat Covey and Mary Franck for all their hard work and enthusiasm in providing the students at Griffin Memorial School a healthy and delicious lunch.

At Litchfield Middle School, the lunch participation rate remains high with about 50% of students taking a reimbursable hot lunch. Lunch choices include a featured hot lunch meal, sandwich alternate, chef salad, and salad bar alternate which all include the required protein, bread, vegetable, fruit and milk component. We have added another lunch alternate called the "Brunch Lunch", which includes a whole grain waffle, low sugar syrup, cheese stick, raisins and milk. The salad bar continues to be popular with students, faculty, and staff. Vegetable and fresh fruit consumption has increased.

Special thanks to my hard working staff at Litchfield Middle School: Debi Hayes, Cathy Snyder, Lynn Richardson and Janice Barrett. I wish to acknowledge and thank Debi Hayes who has provided 20 years of dedicated and excellent service to the students and staff at the Litchfield Middle School. Congratulations also to Cathy Snyder who was the winner of the NH Association of Middle School Educators Recognition Award for amazing service to students. Her service goes above and beyond her work in the kitchen.

Campbell High School offers a Breakfast Program with reimbursable meals subsidized by the USDA and feeds an average of 52 students daily. Reimbursable lunch offerings include two or three hot lunch entrees and pre-plated salads. Participation rate for reimbursable meals is 25% of enrollment and a much higher rate with à la carte sales. During National Nutrition Week in October, there were nutrition activities throughout the week and special foods featuring a variety of squash, apples, beans and pumpkin.

Thanks go to the kitchen staff at Campbell High School for making it all happen: Janet Belhumeur, Judy Latsha and Linda Summit. Eleanor Ricard has retired after seven years with the Lunch Program. Ellie was a hard worker and provided excellent customer service to students and staff at Campbell. I wish her well in her retirement. We welcome Christine Bratton to the Campbell team.

Our local and state sanitation inspection reports continue to be in compliance with required regulations that have been updated to reflect the new Food Codes. New employees will be working on certification for food safety and sanitation by completing the ServSafe Food Safety and Sanitation course and exam that is required for all school food service employees.

I would like to thank the maintenance staff for helping to keep the kitchen clean and equipment maintained. I would also like to extend my appreciation to Matt Bennett, the district Building and Grounds Coordinator, for his time and efforts transporting the kitchen's empty cans and cardboard to Campbell where Dennis Perrault and his recycling team process them. Campbell has increased their recycling efforts to include composting the kitchen's produce scraps.

I also would like to thank our bookkeeper, Ann Inamorati, who is into her third year with the program, and has been doing a wonderful job. She has worked hard to make the food service accounting and Mealtime computer system more efficient.

Our appreciation and thanks also to the SAU staff, to Stephen Martin, Business Administrator and to Dr. Brian Cochrane, Superintendent, for their continued assistance and support.

Respectfully submitted by,

Hilda Lawrence Food Services Director

## LITCHFIELD SCHOOL ADMINISTRATIVE UNIT #27 STAFF - 2012 - 2013

Name	<u>Position</u>	Degree	Salary
Bandurski, Devin	Director Special Service	M	\$84,771.00
Cochrane, D. Brian	Superintendent	Ph. D.	\$118,500.00
Hancock, Kyle	Director Technology	В	\$66,598.00
Heon, Jule	Director Curriculum & Instruction 80%	Ed. D.	\$70,120.00
Lawrence, Hilda	Director Food Service	В	\$49,477.00
Mahoney, Deborah	Director Human Resources	В	\$64,189.00
Martin, Stephen	Business Administrator	M	\$97,598.00

## LITCHFIELD SCHOOL DISTRICT STAFF 2012 - 2013

Name	Position	Degree	Salary
Checkoway, Emily	Speech Pathologist	М	\$36,254.20
Deslauriers, Jill	Speech Associate	В	\$60,642.00
Hegarty Follis, Kathleen	Occupational Therapist	M	\$45,348.00
Henninghausen, Virginia	ESOL Teacher	В	\$30,642.75
Mague, Danielle	Speech Pathologist	М	\$47,007.00
McGarry, Kathrine	Speech Pathologist	М	\$62,781.00
Pelland, Elin	School Social Worker	M - LICSW	\$53,544.00
Selig, Tari	School Psychologist	CAGS	\$61,378.00
Taub, Jonas	School Psychologist	M	\$68,000.00

#### **Griffin Memorial School**

229 Charles Bancroft Hwy. Litchfield, NH 03052

Scott Thompson Principal Phone (603) 424-5931 Fax (603) 424-2677 Constance Faro
Assistant Principal

#### 2012 PRICIPAL'S ANNUAL REPORT

As I approach the mid-point of my first year as Principal of Griffin Memorial School, I am delighted to have the opportunity to report on the status of the school.

Three long-time teachers retired after many years in the district. Margaret Parent retired after teaching for 39 years, 37 as a fourth grade teacher. Connie Faro retired after serving as our reading specialist for 37 years. Penny Shupe retired after 23 years, most recently as one of our founding kindergarten teachers. And, of course, Martin "Bo" Schlichter retired after 26 years as an administrator in the district, the last seven as principal of Griffin Memorial School. We are delighted that two of the retirees came back in part time positions, Connie Faro as the assistant principal and Margaret Parent as the Title I math tutor. The PTO saw fit to memorialize Bo Schlichter's contribution by dedicating the new (2010) playground to him. I would like to add that in my first few months at Griffin, I have been impressed and delighted by the level of caring, the deep professional knowledge, and the commitment to our students that the faculty and staff at Griffin continually display.

Our students continue to show strong academic achievement and growth. The following chart shows comparison data for students at Griffin Memorial School, compared to students from across NH in the same grade level, based on the fall, 2011 NECAP results in reading and mathematics.

	% Proficient With Distinction	% Proficient	% Partially Proficient	% Substantially Below Proficient
Grade 3 Rdg., GMS	30	62	6	2
Grade 3 Rdg., NH	24	57	13	6
Grade 3 Math, GMS	26	56	13	6
Grade 3 Math, NH	28	48	15	8
Grade 4 Rdg., GMS	35	58	6	1
Grade 4 Rdg., NH	26	53	14	7
Grade 4 Math, GMS	. 38	50	10	2
Grade 4 Math, NH	29	47	14	9

We recognize that student achievement begins with students maintaining a positive attitude toward their school environment and school experience. To help make sure this attitude is nurtured, our guidance office provides a character education program for all students. As in years past, each month is connected with a positive social value such as courage, responsibility, and friendship. This theme is discussed at the classroom level and students actively consider the meaning of this value to them. Their reflections are read over the loudspeaker by the guidance counselor, Ms. Seiden, and they are also posted in the hallways for all to read. This year our staff had a second round of training about the use of Morning Meeting to build community bonds within the classroom and to teach pro-social skills, including anti-bullying

strategies. Our Green Team (for fourth graders) is an environmental awareness group that helps run our recycling program. This year, Ms. Seiden added a new service organization for third graders, Kindness Counts. Their first show of social activism came quickly, as they were called upon to raise money for the victims of Hurricane Sandy, the historic and devastating storm of October, 2012. The students raised nearly \$250.00 through their penny drive.

Although the general trend in enrollment still seems to be downward in the school and district, the enrollment in some specific grades was unexpectedly high this year. With enrollment for this year's kindergarten projected at 56, the district eliminated one of the portable classrooms over the summer. Last June, Kindergarten ended the year with 63 students. However, Grade 1 began the year with 97 students, leading us to request the reinstatement of an additional classroom teacher. Preschool grew to 26 by the end of October, and as we got additional new students, we were required to reconfigure the schedule to add another session. We were very appreciative of the support from the SAU and the School Board in dealing with these challenges when they arose.

This year the PTO made several significant and lasting donations to the school. The PTO donated funds to purchase a climbing wall in the gymnasium, and that was installed in the fall of 2012. The PTO also contributed funds for an additional SMART Board, giving us one in each grade level. Teachers have created many interactive lessons that use the SMART Board technology to engage students in a direct and exciting way. The PTO, in partnership with the school, has formed a committee to look into the need for further enrichment opportunities at GMS. This committee's work began with a survey of staff, which resulted in the determination that enrichment opportunities, especially in the academic areas of math, science and reading, are needed in order to keep our most capable students motivated and engaged. This year, the PTO added Destination Imagination to the list of activities they already sponsor for our students. In August, parent volunteers worked with district staff to install a new butterfly garden in the area between the Kindergarten portables and the main building.

Another innovative use of technology this year was in the reading program. Chris Tate, our new reading specialist, has created a voluntary reading program for fourth graders using the Moodle platform. The students are grouped into sections of twenty. They each read a book and use the Moodle site to share ideas, answer questions from their teacher, learn about their assignments and submit completed work. We see this as an excellent training for future academic experiences, as such online models are fairly commonplace in high school and college settings.

Our staff is joined with the rest of the Litchfield district and districts across the country in preparing for the Fall 2013 implementation of the Common Core State Standards. Working in teams and on committees with our Curriculum Director, our teachers have studied the new standards and worked toward identifying possible gaps in our current curriculum. As a result of this work, we were able to identify some areas of need in texts and materials for the 2013-14 budget. We were fortunate to have been able to receive an updated version of our mathematics text, EnVisions, at minimal cost to the district, and in time to be put into use starting in August, 2012. In addition, our staff is working to implement specific techniques and strategies brought to us by our math consultant, Mahesh Sharma.

We look forward to continued success in the coming year, with the ongoing support of the central office staff, our school board, and our engaged and committed parent community. I appreciate the opportunity I have been given to serve as principal at GMS.

Sincerely,

Scott Thompson Principal

### Griffin Memorial School Staff 2012 - 2013

<u>Last Name</u>	First Name	Position	Grade	Salary
ADAMAKOS	KRISTIN	TEACHER KINDERGARTEN	М	\$53,644.00
ALLEN	TRACY	TEACHER - GRADE 2	В	\$52,430.00
ASHE	AMY	TEACHER - GRADE 4	М	\$56,963.00
BEACH	ERIN	TEACHER - GRADE 1	В	\$39,410.00
BENOIT	SUSAN	TEACHER - GRADE 2	В	\$54,492.00
COHEN	JULIE	TEACHER - GRADE 4	M	\$45,348.00
COTE	DORIS	TEACHER - GRADE 2	М	\$64,233.00
CULLEN KENT	PAULA	TEACHER - GRADE 4	В	\$58,510.00
DEPLOEY	SAMANTHA	TEACHER PRE-KINDERGARTEN	В	\$48,090.00
DOUCETTE	SANDRA	TEACHER - GRADE 1	М	\$64,233.00
ELEY	ALLISON	TEACHER SPECIAL EDUCATION	В	\$53,430.00
ELLIOTT	SHAUN	TEACHER - GRADE 4	В	\$33,623.00
FARO	CONSTANCE	ASST PRINCIPAL ELEMENTARY 50%	CAGS	\$29,311.00
HAARLANDER	JESSE	TEACHER - PHYSICAL ED	В	\$36,517.00
HALE MILLER	HEIDI	TEACHER ART	M	\$62,781.00
HAYES	AMANDA	TEACHER SPECIAL EDUCATION	В	\$33,623.00
JOHNSTONE	SANDRA	TEACHER - GRADE 1	M	\$55,304.00
LABELLE	BARBARA	TEACHER MUSIC	М	\$62,781.00
LAPLANTE	ANGELA	TEACHER - GRADE 3	В	\$43,750.00
LEARY	STACEY	TEACHER - GRADE 4	М	\$53,644.00
LEVESQUE	CAROL	TEACHER - GRADE 3	М	\$61,781.00
LLEWELLYN	SARAH	TEACHER - GRADE 3	В	\$45,436.00
MCGOWAN	SUSAN	TEACHER - GRADE 2	М	\$64,686.00
MICHALEWICZ	INGA	TEACHER - GRADE 2	М	\$61,781.00
O'CONNELL	ERIN	TEACHER - GRADE 1	М	\$47,007.00
PATTEN	KRISTEN	TEACHER - GRADE 3	M	\$47,007.00
PREVEL-TURMEL	MELINA	LIBRARIAN	М	\$64,686.00
SAWICKI	MARGARET	TEACHER SPECIAL EDUCATION	В	\$46,644.00
SAXTON	MARY	TEACHER SPECIAL EDUCATION	M	\$62,781.00
SEABROOK	SUSAN	NURSE	B/RN	\$56,376.00
SEIDEN	FERN	GUIDANCE COUNSELOR	М	\$52,965.00
SIBONA	JESSICA	TEACHER - GRADE 3	В	\$48,090.00
SWEETSER	TINA	TEACHER KINDERGARTEN	М	\$47,007.00
TATE	CHRISTINE	READING SPECIALIST	М	\$61,482.00
THOMPSON	SCOTT	PRINCIPAL ELEMENTARY	CAGS	\$88,360.00
WEBSTER	LISA	TEACHER - GRADE 1	М	\$42,029.00

# Litchfield Middle School

19 McElwain Drive Litchfield, New Hampshire 03052-2328

Thomas Lecklider Principal Telephone 424-2133 · Fax 424-1296

Kerry Finnegan Assistant Principal

#### 2012 PRINCIPALS ANNUAL REPORT

At Litchfield Middle School, we are proud of our achievements over the past year. From academics to athletics to the arts/music programs to our extra-curriculars, there is much to celebrate. We challenge our students each day to "Do Your BEST", which captures the essence of our core values as a school. Our "BEST" acronym reminds students to "Believe in Yourself, Extend a Helping Hand, Show Respect and Take Responsibility". In many ways, we exemplified these values as a school community this year. Additionally, in our three school goals we continue to focus on the areas of achievement, climate and community. In this report I will highlight our accomplishments in each of these areas.

We said goodbye to a few staff members as they stepped into a new journey in their retirement. Our facility manager, Jack Williams, opened our building each day for twelve years and greeted staff and students with a friendly smile. His impact on our school community was far reaching. Because of his positive outlook on each day, he truly made LMS a better place. After a wonderful career in which she touched thousands of students' lives, Jean Dodge, 7/8<sup>th</sup> grade Math teacher, retired this past summer. Jean had a true passion for her subject and cared deeply about students and colleagues.

We welcomed a number of new staff this year, who have quickly fit right into our community: Elizabeth Dodd (8<sup>th</sup> Grade Science/Social Studies), Mike Goulet (Custodian), Jessie Girvin (7<sup>th</sup>/8<sup>th</sup> Grade Science), and Linda Meltzer (Reading Specialist). We also had a few staff change roles within the District and building this year. Cheryl Berhane (former LMS Math Tutor) is teaching 8<sup>th</sup> Grade Math/Social Studies, Jessica Guerrette (former 8<sup>th</sup> Grade Social Studies teacher) assumes 7<sup>th</sup>/8<sup>th</sup> Grade Language Arts, Tony Kobelenz (former custodian) is our Facility Manager, Tracey Moulaison (former CHS Math Tutor) is now our Math Tutor, Audra McCollem (former 6<sup>th</sup> Grade Science/Language Arts Teacher) has taken on 7<sup>th</sup> Grade Social Studies, Liz Nute (former CHS Spanish teacher) fills our Spanish leave position, and Martha Thayer (former Language Arts teacher) has assumed a new role as our full-time Reading Specialist. A number of paraprofessionals joined our LMS team this year: Brian DeCinto (transfer from CHS), Elisha Planty, Lucille Champagne (transfer from GMS), Tricia Curtis (transfer from GMS), Joanne Utrera, Andrew Gora, Nicole Mathieu, and Jennifer Munroe.

Of the many accomplishments at the Litchfield Middle School this past year, one that we are most proud of is in the area of student achievement. Near the end of May, the State of New Hampshire released their list of schools which made Adequate Yearly Progress (AYP) as measured by the New England Common Assessment Program (NECAP) for the previous year. Our school celebrated making "whole school" Adequate Yearly Progress (AYP) in the areas of both Math and English this past year again, a wonderful achievement.

We continue to work hard to achieve AYP status in math and reading with our special education subgroup. This year, we continue to implement our restructuring plan through our School Improvement Team, focusing specifically on the needs of these learners. Our plan includes broadening the remedial services students receive in reading and math, staff training in the area of Differentiated Instruction provided by consultant Jodi O'Meara, and graphing the results of student goal setting as it relates to their achievement. We re-structured our CORE class this year (formerly Directed Study) so that we were more effectively using the time to meet the learning goals and objectives of the individual students. This included adding a pass/fail component to the course and building on resources to maximize student learning.

New Hampshire continues to work toward the transition to the Common Core State Standards (CCSS). This year teams have been working on various levels including district, instructional teams, and departments to align current curriculum documents to the CCSS. Additionally, our teachers have received professional development to this end. Mahesh Sharma, math consultant, continues to provide training to our math teachers with instructional strategies in the areas of number sense, automaticity, and curriculum scope/pace. He also brings expertise and support to our work on the Common Core.

In an effort to further promote reading and literacy, our sixth graders began a program with GMS, "Reading Buddies". Throughout the year, groups of our students team up with first graders and share books with them. We were overwhelmed at the positive feedback from the elementary students. The program recently kicked off this fall for another year with new and bigger plans. Also, LMS partnered with the Aaron Cutler Memorial Library to support a book club for adolescents "Page Turners". I would like to thank Carrie-Ann Pace for her efforts in launching this valuable club.

Our student body is also assessed on the Northwest Evaluation Association Assessment (NWEA) in January and May. This is an online standardized test in math, language usage, and reading. The results of this test are reported instantly, allowing teachers, students, and parents an opportunity to learn quickly about the student's level of achievement. We are particularly proud of our school results last spring as our students again achieved significantly above their grade level national norms in math, reading, and language usage.

Our summer programs (Reading/Math Summer School, Extended School Year, and Title I Reading) provided programming for around 40 students. I am thankful for the directors (Jeanne Henriquez, Ed Lettich, and Martha Thayer) of each of these programs and for their excellent work with our students. Additionally, the students involved in the program made noteworthy progress.

The attention of our Positive Behavior Interventions and Support (PBIS) team continued our focus on promoting positive student interactions at LMS. The state passed a new anti-bullying law late in 2010, then revised it in 2011. Fortunately, our school has been well ahead of the curve on working with students on these sensitive topics.

Over the past couple of years, students in our school completed a book study on the topic of respectful student interactions and bullying. Through these book studies, rich discussion ensued. The primary book that our study focused was *The Revealers* by Doug Wilhelm. In April, Doug Wilhelm visited our school for the day presenting on the themes of his books to our student body. Some of our classes that had completed *The Revealers* study moved on to the sequel, *True Shoes* prior to Mr. Wilhelm's visit. Our PTO also sponsored guest speaker Chris Poulos (former

professional BMX stunt rider). We used these events as catalysts for many positive follow-up discussions with our students. As a result of our extensive work with students over the past couple of years, we have seen a dramatic reduction in what were already low incidences of student conflict at LMS. The feedback from our student and parent community has been positive and reassuring.

We feel that it is critical for our students to make a positive connection to school outside of the classroom. To this end, we offer an extensive co-curricular program including music, sports, and clubs. This year, we achieved at a high level and attendance was excellent in these programs.

Our School-Wide Geography Bee was quite competitive this year. Kathy Sidilau, again, did a wonderful job of coordinating the program. Congratulations to our champion, Trevor Gomes, and Runner-up, Anthony Sturzo.

We are proud of our two 2012 NH Middle School Scholar Leaders, Sarah Hobbs and Alexander Thorpe. They were honored at a special ceremony in Manchester last June. Additionally, they each chose a teacher who had a significant impact on their learning at LMS: Kim Nolan and Cathy McPhee.

The LMS Student Council is always a positive presence in our school. Each quarter, they sponsor a "Class Acts" breakfast where students (joined by their parents) are recognized for exhibiting the positive qualities that are outlined in our core values (Believe in Yourself, Extend a Helping Hand, Show Respect, and Take Responsibility). This year we awarded over 100 students with this honor.

In an effort to increase participation in Student Council, we held school-wide elections this fall. Congratulations to Luis Galvez-Soza on his election as president. In addition, we now have Student Council representatives for each homeroom along with students holding positions as Secretary and Vice-President.

Each year the Lion's Club coordinates a Peace Poster contest around the region. Our school winner this year was Gabriele Hogan. The message for this year's poster was "Children Know Peace". Thank you to Mary Cummings and Kathy Garabedian for their work in coordinating the several LMS entries.

Our athletic programs had a phenomenal year bringing home championships in each season. This past fall, our volleyball team, which joined the Tri-County League two seasons ago, won the Tri-County Championship behind the coaching of Amy Paradise. The winter season saw our Lady Raiders Basketball Team top off an undefeated season with the Tri-County Championship led by Coach Paul Larose. Last spring, for the fifth consecutive season, our softball team won the Tri-County Championship under Coach Brian DeCinto. Over the past year, all of our other teams made their respective Tri-County Tournament. We continue to have very high numbers of students trying out for our sports teams. This fall alone, we had 190 students involved in tryouts.

Our Band and Chorus Programs continue to thrive. We had five students qualify and attend the New Hampshire Honors Band: Kylie Elliot, Veronica Nordyke, Anya Rochussen, Gabriel Desjardins, and Abigail Quigley. At the Great East Festival in June, both our band and chorus were awarded the gold medal. Both groups also scored an "A" and "B" respectively at Large Group Festival. The band and chorus hosted a tremendously successful "Music & Macaroni" family night in February where over 100 people enjoyed an evening of food and student musical performances.

Deb Briggs continues to coach our Lego-Robotics Team. This year our team advanced all the way to the State Championship round in Manchester. At this event, we were honored to receive the Teamwork Award. This program has served as a nice feeder to Campbell High School's team.

We are proud of the partnership we have with our school community. Our Math Department hosted their second annual Family Math Night in February, which included fun math activities for students and parents to participate in. They tripled the turnout from the first year with close to 60 parents and students attending. Our Family Reading Night in March was a fantastic event for our school community. Donna Turco and Patty Waggoner facilitated literacy-based activities for students and their families. We also opened the book fair up to the community for the evening.

Our PTO continues to support our middle school programs in countless ways including their work on such events as Opening Day, enrichment assemblies, and fifth grade activities. Our annual Terry Fox fundraiser yielded terrific results again this year. Our total donation to the Norris Cotton Cancer Center exceeded \$1500. Unfortunately, due to adverse weather conditions, we were not able to make the walk to Darrah Pond.

Project Safeguard, a seventh grade program involving a day of workshops and presentations focusing on issues that concern adolescents and their families, was held at St. Anselm's College in May. Over 140 students attended, many with their parents. I would like to thank the many parents, community members, and staff members (with special recognition to Assistant Principal Kerry Finnegan) who were, again, instrumental in helping organize this meaningful event.

With the ongoing paperless initiatives in our District, our office staff has been required to approach their work in new and different ways. Leslie Pearce and Andrea Hamilton continue to play a critical role in making these important transitions happen.

We made significant improvements to our facility over the past year. Our parking lots were resealed and relined. Also, the flooring was replaced, carpet to tile, in the gymnasium-entrance corridor, nurse's office, and along the Unified Arts hallway. As I write this report, we are preparing to replace our fire control panel. Tony Kobelenz and our custodial crew have worked tirelessly to keep the building and grounds in great shape.

Finally, I would like to thank you, Dr. Cochrane, along with your staff, Business Administrator Steve Martin, Curriculum Director Julie Heon, and Special Education Coordinator Devin Bandurski for the support and assistance you have offered me.

Respectfully Submitted,

Thomas Lecklider

# <u>Litchfield Middle School Staff 2012 - 2013</u>

<u>Last Name</u>	First Name	<u>Position</u>	<u>Grade</u>	Salary
BERHANE	CHERYL	TEACHER - GR 8 MATH/SOCIAL STD	М	\$58,371.00
BERUBE	AMY	TEACHER - GR 7 SCIENCE	В	\$48,090.00
CARLSON	SUSAN	TEACHER - GR 7/8 MATH	М	\$43,689.00
CARR	MAUREEN	NURSE	B/RN	\$55,376.00
CORBEIL	ROBIN	TEACHER COMPUTERS	В	\$51,456.00
CORBETT	JODY	TEACHER - GR 7 ENGLISH	М	\$52,965.00
CUMMINGS	MARY	GUIDANCE COUNSELOR	M	\$59,779.00
DODD	ELIZABETH	TEACHER - GR 8 SCIENCE/SOCIAL STD	M	\$40,370.00
DWYER	HEATHER	TEACHER - GR6 ENGLISH	M	\$56,963.00
ELLIS	LYNNE	GUIDANCE COUNSELOR	М	\$61,733.00
FINNEGAN	KERRY	ASST PRINCIPAL MIDDLE SCH	CAGS	\$73,757.00
GARABEDIAN	KATHLEEN	TEACHER ART	М	\$61,733.00
GILMORE	DAVID	TEACHER - PHYSICAL ED	В	\$37,963.00
GIRVIN	JESSICA	TEACHER - GR 7/8 SCIENCE	В	\$37,963.00
GUERRETTE	JESSICA	TEACHER - GR 7/8 ENGLISH/SOCIAL STD	М	\$58,622.00
HENRIQUEZ	JEANNE	TEACHER SPECIAL EDUCATION	М	\$53,644.00
HOELZEL	STEPHANIE	TEACHER SPECIAL EDUCATION	В	\$48,090.00
IRVING	CHERYL	TEACHER - GR 6 MATH	В	\$56,376.00
LANGTON	DEBRA	TEACHER - GR 6 SCIENCE	В	\$55,376.00
LASOCKI	LISA	TEACHER FACS	M	\$60,281.00
LECKLIDER	THOMAS	PRINCIPAL MIDDLE SCHOOL	М	\$96,859.00
LEES	KARLA	TEACHER - SPECIAL EDUCATION (partial year)	М	\$24,214.92
LEFOLEY	KAREN	TEACHER - GRADE 5	М	\$61,781.00
LEITE	CAROLYN	TEACHER MUSIC	В	\$56,376.00
LETTICH	EDWARD	TEACHER SPECIAL EDUCATION	М	\$42,029.00
LOVE	HOLLY	TEACHER - GRADE 5	М	\$62,781.00
MARTIN	KAREN	TEACHER TECH EDUCATION	В	\$58,142.00
MCCOLLEM	AUDRA	TEACHER - GR 7 SOCIAL STD	М	\$58,075.00
MCPHEE	CATHERINE	TEACHER - GR 7/8 SOCIAL S	В	\$58,510.00
MEDEIROS	MARY	TEACHER - GR6 ENGLISH	M	\$61,482.00
MELTZER	LINDA	READING SPECIALIST 50%	М	\$27,006.92
NEGRON	CHRISTINA	TEACHER - SPECIAL EDUCATION (partial year)	М	\$24,091.77
NOLAN	KIM	TEACHER - GR 8 ENGLISH/SOCIAL STD	M	\$61,781.00
NUTE	ELIZABETH	TEACHER SPANISH	В	\$36,517.00
O'BLENIS	FAYE	TEACHER - GR 7 MATH	M	\$51,262.00
ROONEY	CHRISTINE	TEACHER HEALTH	M	\$54,668.00
SIDILAU	KATHLEEN	TEACHER - GR 6 SOCIAL STD	В	\$56,376.00
STEIN	HEATHER	TEACHER - GRADE 5	В	\$35,070.00
TARR	TERESA	TEACHER - GRADE 5	В	\$56,376.00
THAYER	MARTHA	READING SPECIALIST	М	\$63,233.00
WAGGONER	PATRICIA	LIBRARIAN	М	\$38,194.00
ZINGALES	ELIZABETH	TEACHER - GRADE 5	М	\$62,781.00

# Campbell High School 1 Highlander Court Litchfield, NH 03052 (603) 546-0300 Fax (603) 546-0310 www.campbellhs.org

Laura A. Rothhaus
Principal
Irothhaus@litchfieldsd.org

Christopher Corkery Assistant Principal ccorkery@litchfieldsd.org Lisa M. Petry Director of Guidance lpetry@litchfieldsd.org John N. Patterson Athletic Director jpatterson@litchfieldsd.org

Campbell High School's mission is to join together with parents, students, staff and community to become a collaboration of learners born of character, courage, respect and responsibility.

#### 2012 PRINCIPAL'S ANNUAL REPORT

#### Dear Dr. Cochrane:

I am pleased to present this report to the community on our many accomplishments at Campbell High School.

Campbell High School was invited to become a member of the New England Secondary School Consortium. The Consortium has identified CHS as a leader in innovative thinking, core competencies, and assessment. In July the Commissioner of Education, Virginia Barry, invited the administration and Mr. Hicks to the National Educational Conference in Atlanta to accept the Newman Award on behalf of the State of New Hampshire. Robert Manseau and I also presented at this conference on Drop-Out Prevention. Other speakers included Bill Gates, Sandra Day O'Connor, and Commissioners of Education from states around the country.

Campbell's science NECAP results are the highest ever, scoring 13 percentage points above the state average with Proficient and Proficient with Distinction. Student Science NECAP success was celebrated and recognized during a school assembly, an advisory pizza party and some prizes given as rewards.

Science students continue to obtain college credit through the dual enrollment program at Campbell through Southern New Hampshire University. Twenty one students taking "Honors Anatomy and Physiology" with Linda Frost or "AP Environmental Science" with Chet Orban are working towards earning college credits.

Our commitment to the visual and performing arts continues to afford our students opportunities to be successful on many levels. Paula Barry and Denise Freeman facilitated the process of the NH Scholastic and Art Allstate Programs. Seven students received Gold Key, Honorable Mention, and Silver Key awards in the New Hampshire Scholastic Art Program: Brendon O'Keefe, Sarah Belisle, Samantha Radcliffe, Madeline Vinskus, Rebekah Gibson, Jacob Mercier and Kyle Messer. Though none of our students were chosen for the All State Program this year, CHS continues to participate in National, State,



Community and School based art exhibitions. These exhibitions help our students grow as artists and learn to critically think about the way they perceive their works. Student art from the entire district is displayed at the high school during the month long Celebration of the Arts in March. This happens in conjunction with district wide concerts and is a good way for parents to see the development of students as artists from kindergarten through twelfth grade in one building.

The New Hampshire Interscholastic Athletic Association has a Student Athlete Leadership Committee. During the 2011-2012 school year students John Houston, Nicholas Sturzo and Amanda Miller served on this committee. In the 2012-2013 school year Amanda Miller, Connor Perry and Emily Paquin are selected members. I am serving as the Administrator Liaison to the committee and Mrs. Dawn Miller is my assistant for that work. Rene Lubinski has been nominated to the state wide Spirit Committee of which I am also Chair. This year I have also been appointed by Pat Corbin to the Executive Council to serve as the Principal member (NHASP) for that committee.

At the NHADA/NHIAA Leadership Conference in March of 2012, Campbell High School was well represented. Caitlin Heaton and Connor Perry attended the Youth Summit at Waterville Valley to work with Special Olympics on Unified Games and learned about the Youth Activation Committee now being formed in New Hampshire. Caitlin Heaton volunteered to be a member of New Hampshire's Youth Activation Committee; they will work toward creating a positive environment for people with intellectual disabilities in our state.

The Boys Varsity Basketball Team finished with a 15-3 regular season record last winter and lost in the state quarterfinals. Players receiving individual honors included Academic All-State selections (Chuck Neild, Kyle Mun, John Houston and Jacob Morgan). Max Gouveia was selected to the Second Team All-State in Division III. Coach Roye decided to retire from a distinguished coaching career at the conclusion of the school year and was replaced by veteran coach John Langlois, who has five state titles on his resume.

The self-funded Wrestling Team continues to improve under the direction of Coach Gannon, posting a 13-3 record within our division. The team finished fourth in the Division III State Tournament and produced an individual state champion in Conor Douglas. Kian Fuertes and Jared Saunders placed second in the state as well.

Winter Spirit remains strong under the direction of Coach Renee Lubinski and her volunteer assistant, Erin Alukonis. The Spirit teams consistently place well in competitions and this year was no exception. The athletes placed first in one competition and runner-up in the very tight NHIAA Winter Championships. The team also does an outstanding job of supporting our athletic teams in their role as cheerleaders.

In the spring season, the Girls Varsity Softball Team had an undefeated regular season and finished with an 18-1 record. The season concluded with a tough loss in the state semi-finals. Pitcher Allie Nolan had a 15-1 record while Brittany McNulla and Emily Paquin both batted over .500 for the year.

Baseball coach, Jim Gorham, added another stellar season to his career finishing as runner-up at the NHIAA Division III Championship. It was the third time the Cougars have made it to the finals in the last four years. Chuck Nield and Christian Bourgea received First Team All-State status while Cody Caron and Connor Sahlin made the second team.



The track team had great success under the direction of Coach Kevin Hodge. The boys were 36-0 and the girls were 33-3 in dual meets. At the state tournament the boys placed fourth and the girls were ninth. The renovation of the track should help this program continue to grow.

Campbell High School's Student Council was selected as a 2012 Honor Council by the New Hampshire Association of Student Councils. In order to receive this honor, members of the Student Council submitted a portfolio that included service, fundraising, spirit, and governmental activities, and pictures for the 2010-2011 academic year. The Campbell Student Council received this distinguished award at the New Hampshire State House on Friday, May 25, and was given a gold plate to add to their Honor Council plaque.

At the end of each year teachers are recognized by our Principal and Assistant Principal for the following awards: Leadership Award, Andrea Ange and Linda Frost; Service Award, Shannon Szepan; Extra Mile Award, Denise Freeman; Going Above and Beyond Award, Dennis Perreault; and Campbell High School Teacher of the Year, Diane Angelini. Cheri Pitrone also received special recognition for her contributions to the wellbeing of the CHS Community. In addition to our in-house recognition of faculty, Andrea Ange received the School Librarian of the Year Award at the 2012 EDies. Mrs. Ange is currently the President of the New England School Library Association. Chet Orban was awarded the high school New Hampshire Environmental Educators award. This award recognizes individuals who stand out as exemplary in their ability to engage students in environmental studies in lasting and meaningful ways. This is a wonderful acknowledgement of Chet's outstanding work at Campbell High School.

Francis Wayland Parker nominees for the school include: Zachary Waggoner (senior), Angela Valenti (junior), Amanda Simoneau (sophomore). Three Campbell High School students participated in the St. Paul's Advanced Studies Program over the summer: Christina Lepore, Justin Prindle and Zachary Waggoner.

Leah Stagnone (junior) was awarded the President's Volunteer Service Award. Kathryn Kierstead (senior) was named a Nation Merit Scholar for the PSAT's. We had two students who had perfect scores on a portion of their SAT's. Christina Lepore (senior) received a perfect score on the writing portion of the SAT's. Lucas Dube (2012 graduate) received a perfect score on the math portion.

Amy Bosteels, a sophomore this year at Campbell High School, will serve as our HOBY (Hugh O'Brien Youth Leadership Program) representative at the May 2013 HOBY conference. Amy was nominated based on her fine academic achievement, her activities and contributions within the school community, and her involvement in the local community. Last year for HOBY, we had two representatives, Matthew Woods and Andrew Picard.

The Campbell Recycling program was named the School Recycler of the Year by the Northeast Resource Recovery Association. The award recognizes the best school recycling program in New Hampshire. It is essentially the equivalent of a state championship in recycling. Students Josh Letourneau, Ben Page, and Joe Simoneau, accompanied by Sue Ayer, Matt Bennett, and Dennis Perreault accepted the award on behalf of CHS at the NRRA Annual Conference in June, 2012. This September the program has begun a trial composting program at the high school with the cooperation of the CHS Food Services staff.

Student achievement remains our number one job. We have identified a number of indicators of success. In order to be successful students must complete their education, which includes a Sophomore and Senior Project, and earn twenty-four credits to receive a Campbell High School Diploma. On Friday June 8<sup>th</sup> one



hundred and sixteen students graduated as the Class of 2012 from Campbell High School. The members of the Class of 2012 brought respect and dignity to the graduation exercises through their participation in the pomp and circumstance of the evening. We are proud to report that 83% of the graduating class will be attending a two or four year college or university. Nine CHS students graduated from Londonderry Night School in June 2012. As we work to personalize our learning experiences for students, Campbell will continue to seek opportunities to partner with members of our community as well as surrounding communities to be sure as many students as possible are successful and ready for work or college when they leave us.

Our New Hampshire Scholars initiative continues to expand. The program seeks to encourage all students to take a rigorous core curriculum over the four years spent in high school, and brings business leaders into the school to encourage students to acquire the skills and knowledge that will help them in college and careers. When New Hampshire Scholars was introduced to our school in 2010, twenty-six students graduated as NH Scholars. In 2012, forty-three seniors graduated with the distinction. The graduating class of 2013 has sixty-three students who are on track to graduate as New Hampshire Scholars. We are glad to see the numbers continue to increase. We would like to send out a special "Thank You" to all the local business leaders who have provided support, ongoing activities and incentives for our students: Fred C. Church Insurance, UNH Cooperative Extension, Harvey Construction, Fair Point Communications, BAE Systems, Institute of Electrical and Electronic Engineers, New Hampshire Scholars Director Scott Powers and team UNH at Manchester, NH Business Magazine, New England Small Tube Corporation, Focal Point Counseling, irobot.com, Mass College of Pharmacy and Health Science, Rivier University Criminal Law Department, NECC Department Of Criminal Justice, Dr. Gonzales Orthopedic Surgeon, Dr. McKearin (chemist and parent), Pennichuck Corporation, Litchfield Middle School staff and Campbell High School staff. Teacher Lesleigh Grant is to be commended for her work with this program.

For the 2012-13 school year Mrs. Laurie Rothhaus, CHS assistant principal for five years, was hired as the principal of Campbell High School. Mr. Christopher Corkery is our new CHS assistant principal. The following new staff members also joined Campbell High School this year: Mr. Matthew Cawley and Mr. Robert Gannon - special education teachers, Mr. Steven Levine - part-time health teacher, Ms. Linnea Manley - earth science teacher, Mrs. Katie Stella - environmental and physical science teacher, Ms. Virginia Hennighausen - ESOL tutor, Mr. Alex Scarelli - English language arts teacher, and paraprofessionals - Mrs. Barbara Rohan, Mr. Paul Childs, Mr. Chip Cloutier, Mr. Andrew Gagne, Ms. Wenda Schultz, and Ms. Cheri Watkins.

Campbell High School Student Council started the year in a positive and exciting way by hosting the first annual Welcome Back Teachers Day. This day was a great success by having students welcome back their teachers and demonstrating Campbell spirit. As the teachers walked in through the back wing, music was playing and the students cheered at the start of the school year. Teachers loved the event and we hope to keep doing it in the future to begin the school year sending a positive message.

The fall athletic season had many exciting moments as well. Coach Bob Gannon's Girls Soccer Team continued their run of success. The team finished 13-5 and made it to the NHIAA Semi-Finals. First Team All-State went to senior Casey Mellen. The boys team lost in the quarterfinal round. Ian Hutchinson made First Team All-State. Jacob Morgan is this year's recipient of the Senior Excellence Award from the National Soccer Coaches Association of America.

The Varsity Volleyball program took another step in building a championship program under the direction of Coach Colin Walker. The team finished an unprecedented undefeated regular season posting



a 16–0 record. We eventually lost in the State Semi-finals. Jayla Brennen received individual accolades in First Team All-State, First Team All-Area, and school record for kills with 672.

The cross country team has more than doubled in size under the direction of Coach Kelly Fraser. Sophomore Sean Munnelly set a new CHS course record and qualified for the prestigious Meet of Champions.

Varsity Football had a good year, finishing 7-2 in the regular season before losing in the semi-final round. First Team All-State went to Trevor Duquette, Jordan Lang and Vinnie Bucci. Jesiah Wade also made the All-State Team and set school records by rushing for 2204 yards and 34 touchdowns.

Another successful Mole Day brought about excitement and strange events in Chemistry. Dick Sauchuk introduced the mole dance, pin the tail on the mole, and eating "dirt pie". Students enjoyed these activities as they learned the importance of the mole.

This year the Engineering class has returned with lots of project based learning. Charles Chretien has included projects such as testing the material properties of pasta (tensile strength, bending strength, and Young's modulus) for the purpose of building pasta bridges to span one meter, and building a microprocessor controlled pneumatic snowman with lights and music to display in the CHS entry.

The Science department at CHS hosted an Astronomy Week. This new event organized by Chet Orban and Linnea Manley generated much excitement with the highlight being an Astronomy evening with a presentation and a viewing using high power telescopes by the NH Astronomical Society. This community event was a great success.

Linnea Manley and Katie Stella organized a group of 27 young women from Campbell to attend the "FIRST Women in Science and Technology Forum". This forum provided an opportunity for high school girls to meet professional women and receive guidance through workshops, panel discussions and interview sessions in order to inspire and motivate young women in science.

In November, Mr. Phil Martin, Mrs. Denise Freeman, Mr. Bill Hicks and four students: Zach Waggoner, Andrea Demos, Josh Flynn, Molly Gillespie and I traveled to Connecticut to speak to the Connecticut Association of Public School Superintendents on personalized education in a competency-based learning community. The State of Connecticut paid for this trip entirely and Campbell is very proud to have this kind of recognition for our work.

The Campbell faculty is entering its final year of working with Maureen Tracy from the UNH Institute of Disabilities on building a multi-tiered approach to designing supports and interventions for academic and behavioral success. Campbell was originally invited to participate in the grant funded program because of our below average graduation rates among students identified with special needs. This past year, our special needs students and regular education students achieved a 100% graduation rate. Our task this school year is to formalize the processes we have developed and have a systematic approach to supporting our at risk population.

CHS continues to support students with courses taken through the Virtual Learning Academy Charter School. VLACS is now the largest high school in New Hampshire and offers tuition-free, online courses. There are twenty-five CHS students enrolled in VLACS courses. Courses run the gamut from American History to Marine Science. We had eleven students receive credit for their work this past year. We continue to support advanced academic work in a variety of ways. Zach Waggoner, who took AP



Calculus at Campbell last year as a Junior, took a Calculus II class at UNH Manchester this fall. Zach also finished a music course designed with Mr. Martin to support his specialized musical interest in the accordion.

Ashley Briand, a Class of 2013 senior at CHS, received her LNA in the fall of 2012 through LNA Health Careers in Nashua. She was the only high school student in the program. Ashley will be presenting her experience in the LNA course as her senior project in May 2013.

Performing arts are alive and well at Campbell High School. Throughout the year, CHS students have been honing performance skills in ensembles, as well as in exploratory dance and acting courses. In February, several student musicians performed for adjudicators at the New Hampshire Solo and Ensemble Festival, held on the UNH campus in Durham. In March, CHS singers and instrumentalists took part in district-wide music concerts with their peers at GMS and LMS. Choral and band students earned performance honors at the Festivals of Music held in Massachusetts in May. Both instrumental and choral ensembles performed at the Litchfield Memorial Day events as well. In June, music department students performed a spring concert with a focus on jazz, Broadway, pop/rock, and movie music. This autumn, the department began musical and education preparations for a New Orleans trip to be held in February 2013. The highlight of the fall was the selection of four CHS musicians to New Hampshire All-State honors: Megan Connor (Jazz All-State choir), Molly Connor (Jazz All-State honor choir), Kian Fuertes (Jazz All-State band), and Gabriel Desjardins (All-State orchestra). The music department also put on a winter concert, featuring repertoire of classics as well as uplifting holiday material. In October, music teacher and band director Phil Martin was selected by the National Coalition for Core Arts Standards to serve on the Guitar/Keyboard/ MIDI subcommittee, writing next generation National Standards in the Arts. In December, 44 student musicians and their chaperones from Waverley College in Australia visited Campbell High on a cultural exchange. Our theatre students are currently in rehearsals for a comedic play to be performed in January 2013.

Campbell is working hard to align our curriculum with the Common Core. The English and Math Departments have spent time working with the district curriculum director to be sure that our curriculum supports the Common Core State Standards and our students will be ready when they are assessed during the spring of 2015. I am indebted to the work of our curriculum facilitators, Shawn Flynn, Meredith Potter, Linda Frost, and Heidi Paris, as well as our librarian/media specialist, Andrea Ange, for their valuable work in adoption of the common core.

Student Council held Homecoming week with a very successful Homecoming Dance. Everyone dressed very nice and a great outcome of 275 students attended this celebration.

The 12<sup>th</sup> annual Make A Difference Week ended before Thanksgiving break as Campbell High School and Litchfield Middle School participated in donating over 2,000 non-perishable items to the Litchfield Food Pantry.

Campbell High School continues to work toward transparency and better communication with our community. We use the district-wide system to apprise parents and community members of events at Campbell High School. The website is regularly updated and as links change or are no longer working, notification is sent to our webmaster. The website is very deep covering everything from academics to our parent-teacher organizations. We continue to improve and work together to get accurate information to our community.



In addition to these forms of communication, teachers have websites of their own, such as Mrs. Szepan's activepe.com and Mr. Orban's new.schoolnotes.com. Several teachers are piloting the use of Schoology and other web based applications to assist with student learning and increase communication between teachers, students and parents.

The CHS Safety Committee, under the leadership of Kelly Fraser, is primarily working on improving our current emergency plans as well as general teen safety, such as promoting safe driving habits. We continue to be grateful to the Litchfield and surrounding area emergency personnel and the Litchfield recreation committee for their support and assistance in working toward a safe and productive learning environment.

One of our students, Zach Tilbe, lost his battle with heart disease on November 26<sup>th</sup>. Zach was a senior at CHS and a student whose optimism and humor touched us all. We will miss him deeply.

Campbell High School is fully accredited by the New England Association of Schools and Colleges. Teachers Heidi Paris and Linda Frost are chairing the current NEASC team which is reviewing the school's Core Values, Beliefs and Learning Expectations. In the New Year, Heidi and Linda will be chairing a team of students, parents, teachers, board members, and community members working on this task.

It is my honor to serve as Principal of Campbell High School where we believe that all students can learn at high levels with multiple pathways. I am proud to lead amazing dedicated teachers and staff through the 21<sup>st</sup> Century, but there continues to be room for improvement. The task of seeking high achievement for all students remains our constant purpose, and we will continue to focus our attention ever more closely on achievement and results.

I want to thank our administrative assistants, Cheri Pitrone, Christine Ferraro, Melissa Pelletier, Sharon Ford, Dawn Miller and Michelle Vecchiarello, as well as our custodians and food service staff for their continuous hard work and dedication. I'd also like to thank the Friends of Music, Athletic Boosters, and all of our parents who have helped out in a number of ways, for their interest and support.

Finally, I would like to thank Dr. Cochrane and the SAU staff, for their continuing efforts to support our mission.

Respectfully submitted,

Laura A. Rothhaus Principal



# Campbell High School Staff 2012 - 2013

Last Name	First Name	Postion	<u>Grade</u>	Salary
ANGE	ANDREA	LIBRARIAN	M	\$63,186.00
ANGELINI	DIANE	TEACHER HS MATH	В	\$43,750.00
BAKER	RACHEL	NURSE	B/RN	\$42,303.00
BALLOU	JUSTIN	TEACHER HS SOCIAL STUDIES	В	\$40,857.00
BARRY	PAULA	TEACHER TECH EDUCATION 87.5%	В	\$33,217.63
BOUTSELIS	MICHAEL	TEACHER HS ENGLISH	В	\$35,070.00
BROWN	ERIN	TEACHER HS ENGLISH	M	\$50,325.00
BURNS	AIMEE	TEACHER HS ENGLISH	В	\$49,536.00
CALLINAN	JODI	GUIDANCE COUNSELOR 50%	M	\$25,992.50
CAWLEY	MATTHEW	TEACHER SPECIAL EDUCATION	М	\$48,431.05
CHRETIEN	CHARLES	TEACHER HS SCIENCE	М	\$44,920.00
COOPER	NATHAN	TEACHER HS SOCIAL STUDIES	В	\$36,517.00
CORKERY	CHRISTOPHER	ASST PRINCIPAL HIGH SCH	M	\$80,913.00
DELEAULT	JILL	TEACHER MUSIC	M	\$48,667.00
FLYNN	SHAWN	TEACHER HS MATH	В	\$55,376.00
FREEMAN	DENISE	TEACHER ART	М	\$64,686.00
FROST	LINDA	TEACHER HS SCIENCE	М	\$61,781.00
GANNON	ROBERT	TEACHER SPECIAL EDUCATION	М	\$60,281.00
GATHERUM	DAIZHA	TEACHER SPANISH	В	\$40,857.00
GATHERUM	LAURIE	TEACHER BUSINESS	В	\$42,303.00
GINGRAS	DAVID	TEACHER HS SOCIAL STUDIES	М	\$45,348.00
GNAEGY	LYNN	TEACHER FACS	М	\$60,281.00
GORMAN	CATHERINE	TEACHER HS MATH	М	\$62,781.00
GRANT	LESLEIGH	TRANSITIONAL SPECIALIST	М	\$60,281.00
HICKS	WILLIAM	STUDENT SUPPORT COUNSELOR	М	\$63,186.00
KAHN	LESLIE	TEACHER FRENCH 87.5%	В	\$37,015.13
KEEFE	PATRICK	TEACHER HS ENGLISH	М	\$51,985.00
LEVINE	STEVEN	TEACHER HEALTH 50%	В	\$26,938.00
LIST	SAMUEL	TEACHER HS MATH	В	\$39,083.00
MANLEY	LINNEA	TEACHER HS SCIENCE	В	\$33,623.00
MARTIN	PHILIP	TEACHER MUSIC 87.5%	М	\$54,933.38
MCDONOUGH	SHAWN	TEACHER COMPUTERS	М	\$64,233.00
MOWER	CHARLES	TEACHER TECH EDUCATION 62.5%	TECH	\$24,631.25
ORBAN	CHESTER	TEACHER HS SCIENCE	М	\$65,686.00
PARIS	HEIDI	TEACHER HS SOCIAL STUDIES	М	\$43,689.00
PARKER	DAWN	TEACHER SPECIAL EDUCATION	В	\$42,303.00
PARSONS	JEFFREY	GUIDANCE COUNSELOR	М	\$62,781.00
PATTERSON	JOHN	DIR OF HS ATHLETICS	М	\$70,700.00
PERREAULT	DENNIS	TEACHER HS SOCIAL STUDIES	M	\$61,482.00
PETRY	LISA	DIR HS GUIDANCE	М	\$70,700.00
POTTER	MEREDITH	TEACHER HS ENGLISH	M	\$56,372.00
ROMEIN	KIRK	TEACHER ART	В	\$46,644.00
ROTHHAUS	LAURIE	PRINCIPAL HIGH SCH	М	\$99,000.00
SAUCHUK	RICHARD	TEACHER HS SCIENCE	M	\$63,186.00
SCARELLI	ALEX	TEACHER HS ENGLISH	М	\$37,051.00
STELLA	KATIE	TEACHER HS SCIENCE	В	\$40,857.00
SZEPAN	SHANNON	TEACHER - PHYSICAL ED	М	\$53,644.00
TARDIF	RAE	TEACHER SPANISH	M	\$56,963.00
WILBUR	LIANA	TEACHER HS MATH	В	\$36,517.00

#### Campbell High School Class of 2012

Brandon Michael Alward Dylan John Andrews Melissa Danielle Arnone Rebecca Elizabeth Arnone + Rebekah D. Avitabile Carolyn Grace Baker Andrew M. Barnes Michael William Barrett Giovanni (John) Francesco Battaglia Brian Kenneth Bean, Jr. Zachary Steven Belanger Sarah Elizabeth Belisle!^# Jessica Taylor Belzil ^\* Joseph R. Blanchette Alexandra Sterling Bonneau ^\* Matthew E. Boucher Trevor Bourque Cameron Carl Branco ^+ Garrett Egan Bryant + Christopher M. Bullock Nathan R. Byron Lindsay I. Chamberland Dennis Berton Champagne Brianna N. Charette \*# Nicholas S. Christino ^ John Stanley Cialek ^\*+ Cassandra Elizabeth Clark Nicole Anna Cordingley !^+# Ryan M. Crimmins Ashlyn M. Daniel-Nuboer ^ Alexa Rae DiBenedetto Kevin Justin Doucette ^ Lucas Michael Dube !^\*+# Owen Hunor Duffy

Matthew David DuLong

Haley Nicole Freeman

Matthew Joseph Efstratiou ^

Dominique Marie Fiorentino

Kristen Marie Frost !^# Kevin Andrew Gallagher !^\*# Jessica Galvez Soza Ashlev Christa Gannon!^\*+# Lauren Elizabeth Garand Timothy Stephen Gee Daniel Joseph Gottsche ^ Sean Addison Gray ^ Tyler E. Griffin ^ Alex Rachael Haasis Kristina Marie Hall Samantha Lynn Hall Michael John Harte ^ Timothy Shane Heaton ^ Samantha Kerry Hensley Logan Higgins John Michael Houston !^\*# Jared J. Johnson ^ Jake William Jollymore Peyton Alexander Jorgensen ^+ Catherine Nora Kelley ^ Cody J. Lacombe Shannon E. Lake Jessy Lamontagne ^ Kyle J. Landry Matthew T. Lantagne Kelsey A. Latsha ^ Shannon Marie Lavigne ^\* Adam Joseph Littlefield ^ Dayna Lynn MacQueen Kelsey Marie Mahon Travis Earl Manning ^\* Julia Marie Marra Jeffrey Louis Martin Christopher Edward McCarthy Stephanie Mae McGregor !^\*# Jennifer Marion McLaughlin ^\* Jacob Mercier ^# Kyle Ezra Messer ^

Allyson Marie Methot Christina Marie Minervini ^ Bryan G. Moreau Kyle Kam Mun !^\*+# Reagan Elizbeth Napoli Charles Thomas Neild III !^\*# Travis John Nesbitt Brendon Michael O'Keefe Robert J. O'Neil James Kevin Orlando ^\* Ryan Christopher Pease Elizabeth Aron Pettis Robert Philbrook Matthew James Phillips ^ Caroline Rose Piana Olivia Ashley Planty Michelle Denyse Pomerleau Bionka Joy Pouliot ^\*# Katie Pearl Prince Smart Samantha Fontenault Radcliffe Aaron Jerard Repole Garrett Michael Sahlin ^ Daniel L. Simard ^ Samantha A. Sonnesso Nicholas Mark Sturzo ^ Meghan Eileen Sweeney ^ Devin P. Tardif Laura Marie Towne ^\*# Richard Alton Vass III Krystina Julia Viafora Michael R. Vigeant Madeline Renée Vinskus ^# Carol Lorraine Wade Kellie René Wallman# Shawn Robert Warner Laura Ashley Whittick Maddison Taylor Wilson Cameron M. Yoos ^

#### 2012-2013 LITCHFIELD SCHOOL DISTRICT CALENDAR

School Board Approved 2/22/12

	AUGUST 2012					
М	T	W	Th	F		
		1	2	3		
6	7	8	9	10		
13	14	15	16	17		
20	21	22	23	24		
27	28	29	30	31		

- 15 **Administrative** Retreat
- **New Teacher** 22 Orientation
- 28-30 Teacher Workshop

FEBRUARY 2013					
М	T	W	Th	F	
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28		

- 6 Delayed Opening only for CHS Students - 9:35am
- 25-Mar 1 Winter Recess NS

SEPTEMBER 2012					
М	T	W	Th	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

OCTOBER 2012

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17

**NOVEMBER 2012** 

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18 19

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20 21

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31

- 3 **Labor Day**
- 1<sup>ST</sup> Day of School 4
- 19 **Delayed Opening only for** CHS Students - 9:35am

19	days
	4013

- 8 Columbus Day NS (observed)
- 31 Delayed Opening only for CHS Students - 9:35am

#### 22 days

M W Th F 2 9 5 6 7 8 12 13 14 15 16

28

12

26

- 6 Parent/Teacher Conf.-NS
- **Veterans Day NS** (observed)
- 21-23 Thanksgiving Recess

#### 17 days

- **DECEMBER 2012** 12 Delayed Opening only for CHS Students - 9:35am W Th F 5 7 6
  - 24-Jan 1 Holiday Recess NS

#### 15 days

- **JANUARY 2013** F M W Th 2 3 4 7 8 9 10 11 14 15 18 16 17 21 22 23 25 24 28 29 30 31
- New Year's Day NS 1
- Martin Luther King, Jr. Day - NS

#### 21 days

MARCH 2013					
M T W Th F					
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	

- 1 Winter Recess NS
- 12 Teacher Workshop NS
- 13 Delayed Opening only for CHS Students - 9:35am

#### 19 days

16 days

APRIL 2013					
М	Т	W	Th	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30				

**MAY 2013** 

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- 10 Delayed Opening only for CHS Students - 9:35am
- 22-26 Spring Recess NS

#### 17 days

- F 3 10 17 24
- 9 Senior Project Evaluation -Early Release for CHS Grades 9, 10, & 11 -12:30pm
  - 27 Memorial Day NS (observed)
  - 22 days

JUNE 2013				
М	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

- 14 Graduation (Tentative)
- 18 Last day of School for Students (tentative)
- 19 Teacher Workshop
- 24 Last day with 4 nonblizzard bag snow days
- 12 days

#### NOTES:

Shaded Days and NS = No School

- Delayed Opening CHS Only 9:35 am
- Early Release CHS Grades 9, 10 & 11 Only 12:35 pm

Snow days will be made up at end of school year (June)

SEPT thru JAN - 94 DAYS FEB thru JUNE - 86 DAYS 180 Total Student School Days - 190 School, Snow & TW Days

Please Mark Your Calendar:

Tentative Date Deliberative Session February 2, 2013 – 2 pm Voting Day March 12, 2013

## LITCHFIELD SCHOOL DISTRICT

# ENROLLMENT - PROJECTIONS ELEMENTARY

Grade	Enrolled October 1, 2011	Enrolled October 1, 2012	Projected September 2013
Grade	October 1, 2011	October 1, 2012	September 2013
Pre	19	25	20
Kindergarten	64	57	59
1	103	93	82
2	101	103	92
3	115	101	105
4	105	115	100
Total	507	494	458

# ENROLLMENT - PROJECTIONS MIDDLE SCHOOL

Grade	Enrolled October 1, 2011	Enrolled October 1, 2012	Projected September 2013
5	113	116	122
6	137	115	119
7	105	137	115
8	151	111	139
Total	506	479	495

# ENROLLMENT - PROJECTIONS HIGH SCHOOL

Grade	Enrolled October 1, 2011	Enrolled October 1, 2012	Projected September 2013
9	126	145	107
10	122	123	139
11	127	114	114
12	118	123	111
Total	493	505	471

Combined			
Totals	1506	1478	1424
I Otais	1300	1470	1424

# LITCHFIELD SCHOOL DISTRICT DELIBERATIVE SESSION February 4, 2012

The State of New Hampshire

Time, Place: The meeting was called to order at 2:00 p.m. in the Campbell High School

Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. John York, Chair; Mrs. Mary Prindle, Vice Chair; Mr. Dennis Miller, Mr. Jason Guerrette; and Mrs. Patricia D'Alleva.

Dr. Elaine Cutler, Superintendent of Schools; Mr. Stephen Martin, Business Administrator; Mr. Kyle Hancock, Director of IT; Michele E. Flynn, School Board Administrative Assistant; Ms. Lynn Baddeley, School District Clerk; Gordon Graham, Attorney for the District.

Mr. Tom Lecklider Litchfield Middle School Principal; Mr. Martin ("Bo") Schlichter, Griffin Memorial School Principal; Mrs. Laurie Rothhaus, Principal Elect, Campbell High School.

Budget Committee members: Mr. John Harte, Chair; Mr. Chris Pascucci; Mr. Mike Falzone; Mr. William Spencer; Mr. John Brunnell, (Selectmen's Representative).

Ballot clerks: Mrs. Trisha Regan, Mrs. Joan McKibben.

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. John York, School Board Chair. Mr. York introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mr. John Harte, Chairman of the Budget Committee. Mr. Harte introduced Budget Committee members.

Mr. Regan announced that elections will be held on March 13, 2012 from 7:00 am - 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

Mr. Regan read Article A.

#### ARTICLE A.

To elect by ballot the following School District Officers:

School Board Member 3-Year Term School Board Member 3-Year Term

The Moderator opened discussion of Article A.

Hearing no discussion, Article A stands as written.

Mr. Regan read Article 1 and indicated that Mr. York would speak to the article.

#### ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Eight Hundred Nine Thousand, Six Hundred Ninety-Four dollars (\$20,809,694)? Should this article be defeated, the default budget shall be Twenty Million, Nine Hundred Thirty-Two Thousand, Four Hundred One dollars (\$20,932,401), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article was not recommended by the School Board because of a tied vote (2-2-0) and recommended by the Budget Committee by a vote of 5-2-0.

Mr. York commented that the School Board and the Litchfield Education Association were not able to reach agreement on a new contact. He explained that the negotiation process began in November 2011 and an impasse was declared in January 2012. Mr. York indicated that there will be no CBA article on the Warrant.

Mr. York referred to the list of major changes impacting the FY13 Proposed General Fund Operating Budget, highlighting the following:

- Purchase of the 2 classroom kindergarten portable with Impact Fees;
- Middle School fire alarm replacement, which will be installed in phases.

Mr. York indicated that the major changes impacting the budget result in total increases in the amount of \$1,276,789.

Mr. York referred to the Budget Committee's recommended changes to the FY13 Proposed General Fund Operating Budget, highlighting the following additions:

- Addition of SAU Actuarial Services;
- Addition for LMS Parking Lot Sealing & Striping.

B

Mr. York indicated that the Budget Committee's changes to the budget resulted in a total decrease of \$586,331.

Mr. York summarized a comparison between the FY13 School Board Recommended Budget and the FY13 Budget Committee Recommended Budget:

- School Board Recommended Budget: \$21,396,025
- Budget Committee Recommended Budget: \$20,809,694.

Mr. York referred to the Object Account summary. He explained that object accounts are used to describe the services or commodities obtained as a result of the specific expenditure. Mr. York referred to the General Fund Object Account Summary comparison. He indicated that the years 2009-10 and 2012-13 were highlighted because they provide a level comparison. Mr. York mentioned that the total number of students is also included for each year in the summary.

Mr. York referred to the Location Account summary. He explained that location accounts are used to describe the physical location where the activity or cost is used or expensed (i.e. GMS or District-wide). Mr. York referred to the General Fund Location Summary comparison. He indicated that the years 2009-10 and 2012-13 were highlighted. He noted that there were notable changes in the District-wide location account due to special education tuition, special education transportation, special education administration, and special education services.

Mr. York referred to the Estimated 2012 Revenue Analysis. He explained that the analysis reflects local, state, and federal sources of revenue. Mr. York indicated that High School Impact fees were used this year to reduce the high school bond payment. He noted that Elementary Impact fees will be used next year to purchase the GMS two classroom portable. Mr. York mentioned that the analysis reflects a reduction of federal funds as well.

Mr. York referred to the Total Appropriations and Tax Rate slide. He explained that this information provides a general idea of where the money is coming from and how it compares to previous years. Mr. York indicated that the total school property tax (local and state) impact on the tax rate may result in an increase of \$559 on a \$240,000 home, or an increase of \$746 on a \$320,000 home if the budget and all warrant articles is approved by voters.

Mr. York referred to the FY13 Default Budget, which is required by SB2 towns and would become the approved budget if the proposed budget is not approved by voters. He explained that the default budget calculation is defined by law as:

- Base is the current year's appropriated budget (MS-22)
- Increased/decreased by any costs that are required by law (special education, 504 services, bargaining agreements, leases, etc.)
- Increased/decreased by any cost required to maintain existing level of services (step increases, but no COLA adjustment to non-CBA salaries, benefit cost changes, etc.)
- Reduced by one-time expenditures.

Mr. York indicated that the FY13 Default Budget total is \$20,932,401.

Mr. Guerrette commented that salary increases are not included in the school operating budget, but step increases are included. Mr. Martin and Dr. Cutler both confirmed that there are no step

or range increases included in the operating budget. Mr. Martin indicated that step increases are included in the default budget, but not in the operating budget.

Marsha Finnegan, 147 Talent Road, queried why the operating budget is lower than the default budget. Mr. York indicated that the default budget includes what is needed to run the district based on last year.

Mrs. Finnegan queried if the employee separation payment total is relative to employees who were laid off. Mr. York indicated that the employee separation payment is the total cost of the separation packages for seven employees who are leaving the district next year.

Cindy Couture, 41 Stark Lane, queried why the Budget Committee reduced special education tuition, services, and transportation. Mr. Harte commented that all reductions were based upon the current spending in special education. He indicated that the Budget Committee felt that the reductions were warranted based on historical spending.

Mrs. Couture queried if the Budget Committee considered that there are generally anticipated placements in special education. Mr. Harte indicated that the budget included the anticipated placements, but they are not confirmed commitments. He commented that typically the Budget Committee analyzes what is expended annually.

Mrs. Couture commented that there has recently been a judgment regarding under-identified special education students in Litchfield and new criteria will result in students being re-evaluated for services. She queried if the Budget Committee took this information into consideration. Mr. Spencer commented that the Budget Committee has done this each year and the budget is still under spent. He mentioned that he had prior knowledge of the special education issue and therefore a smaller reduction was taken.

Mr. York queried how Mr. Spencer could have had prior knowledge of the special education issue.

Mrs. Couture queried if the Budget Committee took into account that the District may see an influx of students based on the new criteria. Mr. Spencer indicated that the total special education budget is regularly underspent.

Mrs. Couture queried if the special education budget is currently underspent. Mr. Spencer indicated that he is not aware that the special education budget is currently underspent. He commented that rather than take the normal reduction, the Budget Committee took a lesser reduction.

Mrs. Couture asked if the School Board has any information regarding the special education budget. Mr. Miller responded that there is currently \$460 left in the special education budget for the remainder of the year.

Mr. Spencer asked for the ending balance of the special education budget and the remaining activity in special education accounts for the remainder of the year. Mr. Martin indicated that the ending balance is currently unknown; however, our expenditures are significantly ahead of this time last year.

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Mr. Guerrette indicated that there is a \$100,000 Special Education Capital Reserve account.

Mr. York commented that Mr. Spencer did not receive any information about the special education situation at any Budget Committee meeting as this was non-public information. He queried about the source of Mr. Spencer's information. Mr. Spencer commented that he was not able to reveal his source, but stated that he took the information into account when making his proposal to take a lesser reduction.

Kathy Follis, 8 Mike Lane, commented that she heard a statement at a School Board meeting that special education funding was short at that time. Mr. York indicated that the capital reserve will be used if special education is overspent.

Mrs. Follis queried if there were further reduction in special education. Mr. York explained that the School Board asked for \$248,566 in special education tuition and the Budget Committee reduced it by \$120,000.

Mr. Spencer clarified that when reviewing the budget with the special education director and the Superintendent, we were informed that one of the out of district tuition placements did not exist at the original amount. He indicated that is the reason for the reduction of \$120,000.

Marsha Finnegan, 147 Talent Road, queried how many students were included in the \$248,000 request. Mr. York indicated that there was no set total number of students. The number varies according to the needs of the students. He commented that students that need services receive services.

Mrs. Finnegan queried about the addition of six paraprofessionals. Mr. York affirmed the six additional paraprofessionals and commented that is the total across the schools.

Mrs. Finnegan queried how the total special education tuition is calculated. Mr. York indicated that information is provided by the Director of Special Services.

Jeff Douglas, 49 Burgess Drive, made a motion to increase the FY13 general fund operating to \$20,813,194, an increase of \$3,500 for CHS wrestling transportation. The motion was seconded.

Mr. Regan asked for discussion on the motion.

Mr. Douglas commented that currently the CHS Wrestling team is self-funded. He explained that he is trying to get a portion of their budget funded in the operating budget to make it part of CHS athletics and to make the team less dependent on fundraising.

Chris Pascucci, 12 Colonial Drive, commented that this discussion is related to the proposed warrant article. He asked if the discussion could be tabled until that article is discussed.

Mr. Regan indicated that the motion will be discussed now as the budget article will be closed by that time.

Steve Callinan, 3 Augusta Way, commented that transportation fees are being requested because we are bound by the District to use the school buses to transport the students. Mr. Callinan

indicated that the District should pay that cost. He noted that wrestling has been in operation in Litchfield for more than three years and has gained much support.

Mr. York commented on the motion. He indicated that the funds for transportation are currently included in the operating budget. He noted that adding this money to the budget would be including it twice. Mr. York indicated that this is a revenue issue.

Jason Allen, 33 Chasebrook Circle, commented that in the budget it appears that transportation was moved to the self-funded account. He noted that it makes it appear there is no money from the taxpayers to fund transportation. Mr. Allen requested moving it into the operating budget so taxpayers will help provide funding.

Mr. York explained that transportation is included in the budget. He commented that the issue is identifying the revenue source.

Mr. Callinan wanted to clarify that if the money is in the budget, does there have to be revenue for the expenses. Mr. York commented in the affirmative.

Mr. Douglas rescinded the motion. The second was withdrawn.

Ralph Boehm, 6 Gibson Drive, commented that we are voting on the expenditures, not the revenue.

Betty Vaughn, 19 Stark Lane, queried what happens if the special education is overspent. Mr. York indicated that we will find the overage in another area of the budget or use the capital reserve fund.

Mrs. Vaughn queried if it is a federal mandate to fund special education for students. Mr. York indicated that if there is such cost that offsets the balance of the budget, the School Board would ask for an emergency appropriation in March.

Lynne Ober, State Representative, 3 Heritage Circle, Hudson, NH, commented that she and Dr. Cutler testified in Concord on Tuesday on a bill to allow school districts to hold 2.5% of their budget for unexpected expenses. She noted that one of the School Board members came to Concord to oppose the bill. She indicated that many members of the Senate Education Committee were favorable of the bill.

Cindy Couture, 41 Stark Lane, made a motion to increase the FY13 General Fund Operating budget to \$20,846,194 to increase special education services. The motion was seconded.

Mrs. Couture indicated that she made a motion to increase the budget by \$33,000 because she is concerned about what is ahead with special education.

Mr. Regan asked Mrs. Couture to clarify the total amount in her motion.

Mrs. Couture adjusted the motion to increase the budget to \$20,842,694.

Derek Barka, 8 Simeon Lane, asked for confirmation that the special education tuition total is not an estimate.

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Dr. Cutler indicated when costing tuition for the budget, there is some projection and some identified students. She explained that the District is aware of some preschools that have special education children. Dr. Cutler clarified the news article mentioned by Mrs. Couture. She indicated that there was a complaint, but no court case or judgment. She explained that the checklist that was being used in evaluations was deemed too restrictive. Dr. Cutler indicated that the checklist has been revised and no penalties or money were involved. She noted that the District is in the process of using a consultant to re-evaluate student files that were found ineligible. She commented that there is a possibility that more children may need services, but we have to wait until the evaluation is completed. Dr. Cutler noted that we can't tie every dollar to every child because children change and grow, and events happen that could necessitate services. She agreed with Mr. Spencer that historically the District returns more special education funds to the town.

Mr. Barka commented that the District has always returned special education money.

Mr. Guerrette commented that the Board decides what to return to the town. He noted that revising the checklist is a positive step.

Mr. Spencer commented that the Budget Committee reduced the special education tuition budget based on historical under spend record. He explained that \$220,000 was proposed and we took 85% of that total. Mr. Spencer indicated that this year the budget is \$160,000.

Ralph Boehm, 6 Gibson Drive, queried the how much of the total funds returned last year was special education. Mr. York commented that of the \$773,000 returned, \$320,000 was from special education.

William Barrett, 53 Pilgrim Drive, commented that he supports Mrs. Couture's motion. He indicated that historically we return money to the town and he believes that an influx of special education students will result from the re-evaluation.

Kathy Follis, 8 Mike Lane, thanked Mr. Spencer for his clarification. She queried if students have been denied services because of the checklist that was previously used to evaluate students.

Dr. Cutler commented that she cannot say if more students have or have not been identified. She noted even if a youngster was not coded they would still receive additional assistance. Dr. Cutler expressed confidence that we have good services in place at all schools for all students.

Penny Shupe, 8 McQuestin Circle, queried the cost of the consultant for the special education evaluation. Mr. York commented that \$27,500 was encumbered to cover the cost of the consultant.

Mr. Spencer, 9 Cranberry Lane, made a motion to call the question. The motion was seconded.

The motion to increase the FY13 Operating budget to \$20,842,694 passed by show of hands.

Sue Seabrook, 18 Bear Run Drive, queried if the \$33,000 increase will be used specifically for special education services. Mr. York indicated that the \$33,000 is added to the budget bottom line.

There were no further amendments or discussion, Article 1 stands as amended and will appear on the ballot as amended.

Mr. Regan read Article 2 and indicated that Mr. York would speak to the article.

#### **ARTICLE 2**

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand, Four Hundred Ninety-Two dollars (\$40,492), which represents salary and benefit costs for a 1% cost-of-living adjustment pool for non-union positions? These positions include: administrators, administrative assistants, building/grounds staff, Certified Occupational Therapy Assistant, custodial staff, food service staff, monitors, paraprofessionals, psychologists, School Administrative Unit staff, site facility managers, social worker, tutors, and elected officials (other than School Board members). The final distribution of this pool will be made by the School Board.

This Article was not recommended by the School Board because of a tied vote (2-2-1) and was not recommended by the Budget Committee by a vote of 3-4-1.

Mr. York commented that the article requests approval for a 1% COLA salary increase pool for non-union staff.

Ralph Boehm, 6 Gibson Drive, commented that this is not a petition article and queried why it is on the Warrant if it does not have School Board approval.

Mr. York indicated that he School Board approved the article for inclusion in the Warrant, but did not recommend the article. He noted that some Board members believe the article should be on the Warrant for transparency.

There were no amendments or further discussion, Article 2 stands as written and will appear on the ballot as written.

Mr. Regan read Article 3 and indicated Mr. York would speak to the article.

#### **ARTICLE 3**

Shall the Litchfield School District vote to raise and appropriate the sum of Six Thousand, Four Hundred Fifteen dollars (\$6,415) for the purpose of funding salaries, benefits, and supplies for grade level teaching and paraprofessional positions for the Summer Reading Program at Griffin Memorial School for grades 2 to 3 and grades 3 to 4 previously funded through a federal grant?

This Article was recommended by the School Board by a vote of 5-0-0 and recommended by the Budget Committee by a vote of 6-1-0.

Mr. York commented that the article requests approval to reinstate a summer reading program for students moving to grades 3 and 4. He indicated that we currently have a summer reading program for students moving to grade 2. Mr. York commented that the program was previously funded by a federal grant that is no longer available.

Mr. Guerrette commented that it is clear GMS does well in Reading, which can be partially attributed to this program.

There were no amendments or further discussion, Article 3 stands as written and will appear on the ballot as written.

Mr. Miller made a motion to restrict reconsideration of Article 1. The motion was seconded. The motion passed by voice vote.

Mr. Miller made a motion to restrict reconsideration of Article 2. The motion was seconded. The motion passed by voice vote.

Mr. Miller made a motion to restrict reconsideration of Article 3. The motion was seconded. The motion passed by voice vote.

Mr. Regan announced that there would be a break for special announcements and recognitions.

Mr. York recognized former School Board member Cindy Couture for her work and years of service on the School Board. Mrs. Couture accepted her award, thanking the School Board and the community. She commented that it was a privilege to serve the school district and the community.

Mr. Harte recognized Dr. Cutler for her tenure in Litchfield. He commended her efforts and thanked her for her years of service. Dr. Cutler commented that preparing a budget is amazing work. She noted that she is astounded that community members spend hours putting it all together and receive no compensation. Dr. Cutler indicated that the Budget Committee members are respectful of the process and people coming before them. She commented that the mutual respect is most appreciated. She stated that she has enjoyed working with the Committee members and shared her gratitude for the support of the community. Dr. Cutler commented that we all care about the children and want them to have the best education.

Ralph Boehm, NH State Representative, spoke about a redistricting bill.

Phil Reed, 7 Forest Lane, commented that he had the opportunity of working periodically at CHS. He stated that he is always impressed with the beauty and physical condition of this building. Mr. Reed commended the building and grounds staff, and the students, for taking care of our building.

Mr. Miller mentioned that another District employee is retiring this year. He commended Principal Bo Schlichter and thanked him for his years of service on behalf of the School Board and the community.

Mr. York mentioned that Principal Bob Manseau is retiring. He commended Mr. Manseau for his service to the community and for his award as NH Principal of the Year.

Mr. Regan read Article 4 and indicated Mr. York would speak to the article.

#### **ARTICLE 4**

Shall the Litchfield School District vote to raise and appropriate the sum of Twenty-Five Thousand, Eight Hundred Thirty-Six dollars (\$25,836) for the purpose of funding salary, benefits, professional development, and supplies for a part-time, school year Reading Specialist at Campbell High School previously included in the operating budget?

This Article was recommended by the School Board by a vote of 5-0-0 and not recommended by the Budget Committee by a vote of 4-4-0.

Mr. York commented that Article 4 is a request to reinstate a part time reading specialist at CHS. He explained that this position was removed in the current budget due to a reduction in adequacy aid. The position was not added back in September. Mr. York indicated that the School Board believes in continuing support for all students in reading.

Mr. Guerrette commented that he supported the article.

Betty Vaughn, 19 Stark Lane, expressed support for a reading specialist indicating her son's positive experience with a reading specialist.

There were no amendments or further discussion, Article 4 stands as written and will appear on the ballot as written.

Mr. Regan read Article 5 and indicated Mr. York would speak to the article.

#### **ARTICLE 5**

Shall the Litchfield School District vote to raise and appropriate the sum of Thirty-Three Thousand, Seven Hundred Ninety-Nine dollars (\$33,799) [to be added to the \$32,000 already included in the operating budget], for the purpose of funding the salary and benefit costs to convert the Athletic Trainer services at Campbell High School from a contracted service, which is included in the operating budget, to a full-time district employee?

This Article was recommended by the School Board by a vote of 3-2-0 and not recommended by the Budget Committee by a vote of 1-7-0.

Mr. Miller commented that this article is to convert contracted services for the high school athletic trainer to a district employee. He indicated that there is money in the budget to support the contracted services. He explained that the amount in the article will be added to what is already included in the budget. Mr. Miller indicated that the additional hours of the trainer services will be available to student athletes in the treatment of injuries, strengthening and rehabilitation.

William Barrett, 53 Pilgrim Drive, queried why the Budget Committee opposed the article.

Mr. Spencer commented that there is an existing contract. He expressed concern that the proposed cost in addition to the contracted cost is too high. Mr. Spencer mentioned that another high school in the region re-negotiated their contract with their trainer and reduced the hourly rate as well as negotiated some free services at the facility. He believes the contract should be

re-negotiated. He indicated that there are very few high schools with a full time trainer in New Hampshire.

Sue Seabrook, 18 Bear Run Drive, queried if the trainer now contracted by the District will be moved into the full time position or will the position be advertised.

Mr. Miller indicated that the administration handles staff hiring. He believes the process would be to advertise an open position. Mr. Miller clarified that the amount in Article 5 is based on the contracted amount and includes benefits.

Mrs. Seabrook queried if the hours would be flexible and if there was a salary survey was completed. Mr. Miller affirmed that the hours would be flexible. He indicated that there was no data on a full time trainer.

Mrs. Seabrook commented that the contracted rate is usually a higher rate. Mr. Miller commented that this is an estimated salary and benefits. Mr. Martin clarified that if converted to an hourly rate, it is a lower rate.

Mr. Pascucci commented that the issue needs to be discussed logically. He indicated that the Budget Committee was provided a list of justifications that included:

- many state require a full time trainer at high schools;
- provides injury prevention for teams that leave early for away games;
- provides injury rehabilitation;
- in-house rehabilitation (as opposed to off-site) saves costs;
- windfall for parents (if we expand to more trainer hours, parents do not have to go to their own doctors).

Mr. Pascucci commented that there was no other school that had this position for a comparison. He indicated that the windfall mentioned would only be for parents of athletes. Mr. Pascucci was concerned that the community will be taking care of the responsibilities of private insurance. He believes that the justifications do not satisfy the needs or the request.

Mr. Miller commented that it is a fact that participation in sports can result in injury. He indicated that concussions are a serious issue. He explained having a trainer on site when these types of injuries occur helps manage the risk of repeat injury if a student athlete returns from an injury early. Mr. Miller indicated that we are not relying on the trainer for a diagnosis, but an evaluation. He commented that he has seen the impact the current trainer has on student athletes. Mr. Miller reviewed a list of injury statistics and commented that the trainer spent over 5,000 hours on preventative measures for athletes. Mr. Miller indicated that the trainer is available for pre-season, weekends, holidays, and vacations.

Sue Seabrook, 18 Bear Run Drive, commented that she has no objection to having a trainer, but would like to see a lower salary.

Mr. Martin indicated that the amount in the article includes benefits. He estimated that the total salary for the trainer (if the article passes) would be approximately \$40,000.

Mr. Spencer clarified that a trainer is necessary. He is in favor of re-negotiating a lower rate.

A community member queried if the current trainer is moved to full time, will he continue to keep his other job. Mr. York indicated that is not the District's business. It is a personal issue.

The community member queried if the current trainer will take the benefits here or at his other job. Mr. York indicated that the proposed full time position is not being created for the current trainer. He explained that the full cost of a position is required to be budgeted.

Chris Pascucci, 12 Colonial Drive, commented that contracted costs include salary and benefits. He believes that a renegotiated contract rate would be less costly. He indicated that there is more flexibility in hours allotted for services with a contract. Mr. Pascucci commented that he does not believe there is a need for a full time trainer.

Mr. York clarified that the Board proposed an increase of 1300-1400 hours and for the trainer to continue under contract. He indicated that the Budget Committee reduced it lower than the existing hours.

Jason Guerrette, 11 Perry Court, commented that outsourcing is always less costly and can adequately satisfy what you need to do. He indicated that outsourcing can scale back or increase the contractor scale based on the need at the time.

Cindy Couture, 41 Stark Lane, queried if it were possible to reword the article to ask the community if they want to increase the trainer's salary and hours.

Attorney Gordon Graham commented that the subject matter of the article is to hire a full time employee; not add hours. He explained that rewording the article would be changing the purpose and subject matter of article.

A community member queried if the article passes, would the trainer provide his/her own liability insurance. Mr. Miller indicated that he or she would automatically be covered on the District's existing policy without an increase.

There were no amendments or further discussion, Article 5 stands as written and will appear on the ballot as written.

Mary Prindle, 26 Deerwood Drive, made a motion to restrict reconsideration of Article 4. The motion was seconded. The motion passed by voice vote.

Mary Prindle, 26 Deerwood Drive, made a motion to restrict reconsideration of Article 5. The motion was seconded. The motion passed by voice vote.

Mr. Regan read Article 6 and indicated Mr. York would speak to the article.

#### **ARTICLE 6**

Do you favor offering the Campbell High School Wrestling program as part of the athletics budget paid for by the taxpayer? The Wrestling program is currently included in the operating budget as a self-funded program, in the amount of Nine Thousand, Eight Hundred Twenty-Five dollars (\$9,825). If this article fails, CHS Wrestling will continue to be offered as a self-funded program with all program costs offset by revenues.

This Article was recommended by the School Board by a vote of 3-2-0, and not recommended by the Budget Committee by a vote of 2-5-0.

Mr. York commented that this article requests approval for the CHS Wrestling program paid for by taxpayers. He explained that the cost associated with the article is included in the budget in self-funded programs.

Jeff Douglas, 49 Burgess Drive, commented about the disclaimer in the article that states if the article fails the program will continue to be offered as a self-funded program. He indicated that it was stated that if the disclaimer was not included in the article and the article failed we would not be able to run the program. Mr. Douglas queried why a disclaimer did not appear in any other article.

Mr. York explained that if the disclaimer were not included and the article fails, it restricts the District's responsibility to use funds to pay for the program. Furthermore, if this were the case and funds were donated to run the program, the District would be restricted from using them.

Attorney Graham commented that Article 5 contains similar language regarding contracted services included in the budget. He indicated that it basically serves the same purpose as the language in Article 6.

Mr. Douglas commented that the language seems prejudicial. He suggested rewording the article to say "raise and appropriate the sum for the wrestling program as a self-funded program".

Attorney Graham indicated that would be a double appropriation since the program is already included in the budget.

Mr. York commented that the wrestling program is included in the budget. He indicated that the question the article is asking is if the taxpayers will fund it or will it be funded by fundraising.

Attorney Graham commented that this is an advisory article where you are advising the Board on how they should count the revenue for this program. He explained that it has no affect on funding for the program as there is a line in the budget for the program. Attorney Graham indicated that this article is simply asking if the revenue for the program should be raised by volunteers or by taxation. He commented that the end sentence clarifies that you can run the program whether the article passes or fails.

Jason Guerrette, 11 Perry Court, commented that regardless of what the voters say, the Board can spend the money.

Mr. Douglas commented that we are just asking to remove the revenue source from fundraising to taxation. Attorney Graham affirmed the statement. Mr. York commented that the Board is trying to protect the program so that it may continue regardless of the vote.

Michael Carignan, 19 Bristol Way, commented no matter what the voters say the Board can use the money in the budget. Attorney Graham commented that the statement is correct, but the Board has a history of listening to the voters. He explained that the Board has a specific amount to spend on wrestling in the budget and can either find the money in the budget or tell those running the program to raise the funds. Attorney Graham commented that the Board will know

how they want wrestling funded once the document that determines the tax rate is registered in September.

Mr. Pascucci commented that power is reserved for the Board to do many things without coming to the voters. He indicated that the voters are being asked if we want wrestling to be paid for by the taxpayers or fundraising. The number in the article will be added to the tax base for this year only. Mr. Pascucci indicated that if the article passes, the voters are giving the Board approval to fund the program forever in the budget, no matter the cost. He commented that all sports should be funded to a point. Mr. Pascucci indicated that he did not recommend the article for consistency reasons because the program will always be included in the budget.

Mr. Miller commented that funding for co-curricular programs is historically included in the budget. He indicated that the Board's process asks that a program be successful for three years. After that time we will include it in the budget.

Doug Orlando, 8 Pilgrim Drive, commented that wrestling is a great program and he supports its inclusion in the budget.

Steve Callinan, 3 Augusta Way, queried if all the wording is necessary in the article.

Mr. Falzone commented it sounds confusing, but the statement at the end gives the voter the freedom to vote no.

Jason Allen, 33 Chasebrook Circle, queried if all the wording in the article is necessary.

Mr. York commented that the Board's concern is to protect the program from the "no means no" law.

Attorney Graham referred to RSA 32:10, I (e), indicating that if there is an appropriation in the article and it is reduced to zero, then "no means no" applies and the District cannot expend funds in that line. He clarified that is not what this article means. Attorney Graham explained that this article means either the program will become part of the athletics budget or it will remain as a self-funded program.

Jeff Douglas, 49 Burgess Drive, made a motion to restrict the wording of Article 6 to the first sentence (question). The motion was seconded.

Cindy Couture, 41 Stark Lane, commented if this article is not an appropriation, there should be no recommendation by the Budget Committee. Attorney Graham confirmed that the Budget Committee can make a recommendation on any article.

Kathy Follis, 8 Mike Lane, commented that the playground situation was similar and there was no disclaimer in the article. Mr. York indicated that the playground was an appropriation and was not included in the budget.

Mrs. Follis commented that if the article fails, the Board can still choose to fund the program. Mr. Regan indicated that the line item remains in the budget, but how it is funded is different.

Mrs. Follis queried the point of voting on the article. Mr. York commented that if the article fails the Board does not have to find the money in the budget.

Kevin Smith, 47 Garden Drive, commented that it is good to include all the wording in the article. He indicated that the program is part of the budget. Mr. Smith noted if the wording of the article is restricted to the first sentence and it is voted down, and voters see the Board expending funds on the program, this could cause contention with those who did not attend this session.

Mr. York agreed.

Mr. Douglas withdrew the motion. The second was withdrawn.

There were no further amendments or discussion, Article 6 stands as written and will appear on the ballot as written.

Mr. Regan read Article 7 and indicated that the Petitioner would speak to the article.

### **ARTICLE 7 (Petitioned Article)**

Shall Litchfield, NH adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?

This is a Petitioned Article and requires a three-fifths (3/5) ballot vote to pass. This Article is not recommended by the School Board by a vote of 2-3-0.

Jason Guerrette, 11 Perry Court, provided a presentation regarding the RSA 40:14-b. He commented that the law defines what is included in the default budget. He stated that law does not mention the default is to maintain the existing level of services. Mr. Guerrette indicated that the Local Government Center (LGC) provided an explanation that the default budget is essentially a budget freeze – the amount of money from the previous year – not the amount for the same items or services in coming year.

Mr. Guerrette commented that until the Board has the actual contract for oil or fuel it is unknown what the cost will be in the coming year; therefore, higher costs cannot be included in the default budget. He indicated that the District upgraded the lighting and has an expenditure of future electric costs. Mr. Guerrette commented if the Board decides to begin purchasing something new to the District it cannot be included in the default budget. He noted that Article One states if the operating budget fails, the Board can call a special meeting to take up the issue of a revised operating budget only, which has not yet been done.

Mr. Guerrette commented that legal opinion from the District's attorney concurs with the law, but indicates that the default is not a budget freeze. Mr. Guerrette commented that he had made a motion during a Board meeting to contact the NH Department of Revenue Administration (DRA) and NH LGC regarding clarification on the default budget and the motion failed.

Mr. Guerrette indicated that the default budget is not reviewed by any authority to ensure the law is followed. He commented that the only relief is to petition Superior Court. Mr. Guerrette mentioned that a court petition is pending regarding the default budget. He commented that the Budget Committee is trusted to prepare the operating budget and should be preparing the default budget. Mr. Guerrette suggested that the Budget Committee and School Board can collaborate regarding preparation of the default budget.

Cindy Couture, 41 Stark Lane, asked if the Budget Committee members would comment on preparation of the default.

Mr. Spencer commented that if the voters want the Budget Committee to prepare the default budget, we will do a good job. He added that it would result in a different default budget than the District.

Mr. Pascucci expressed support for the article. He commented that there is no overseeing body to check the default that the School Board creates. He indicated that it could contain mistakes. Mr. Pascucci commented that the preparation of the default budget should be a mechanical process. He indicated that it was brought to his attention this year because the administration asked the School Board to include additional items in the default budget. Mr. Pascucci stated that he is concerned that the proposed default budget is illegal. He commented that he has heard objections that the Budget Committee does not have the resources to prepare the default. He indicated that the Budget Committee can work with the Business Administrator to prepare the default budget.

Mr. Harte commented that he does not want the Budget Committee to take on the responsibility of preparing the default budget. He indicated that the process may be mechanical, but is not that black and white. Mr. Harte noted that there are many things in the RSA's that can be interpreted. He commented when you give the power over both budgets to one committee, who will oversee them. Mr. Harte indicated that the Budget Committee does not want to control everything, but wants to recommend what we believe is a fair budget. Mr. Harte mentioned that Mr. Guerrette's suggestion that the School Board and Budget Committee share the responsibility of preparing the default is a valid one. He commented that there may be challenges as far as interpretations of law, but he does not want the responsibility of preparing the default budget.

Kevin Waggoner, 11 Riverview Circle, commented that he agreed that the Budget Committee should not prepare the default budget.

Janine Lepore, 17 Greenwich Road, commented that the School Board is in the best situation to determine the default budget. She indicated that it would be appropriate for the Budget Committee to review the default. Mrs. Lepore disagreed with giving one body all the power. She commented that she supports the current procedure.

Mrs. Prindle directed her response to Mr. Pascucci's comment about illegality regarding the default budget. She commented that the School Board takes their responsibility seriously. She indicated that the School Board seeks out legal opinion from their attorney. Mrs. Prindle believes Mr. Pascucci's comment is not an accurate perception to share with the community.

Tim Wade, 11 Bear Run Drive, commented that if there is no authority that oversees the default budget, the Budget Committee would have complete control over the budget and could prepare whatever they want under the RSA. He indicated that he does not support the article.

Mr. York commented that two years ago the same article was brought before the voters and they overwhelmingly voted it down. He indicated that the people who supported the town's purchasing practice/policy in 1996 are the same people who want voters to support this article even though the voters said no.

Cindy Couture, 41 Stark Lane, commented that she views this as removing the checks and balances. She indicated that this is not about working together, but giving the power to one committee. Mrs. Couture commented that the Budget Committee should not assume that the District Business Administrator will assist in preparation of the default budget. She commented that the Budget Committee does not have a budget for legal support to oversee and conform to laws.

Jason Guerrette, 11 Perry Court, commented that this is about an open and honest method of preparing the default budget. He stated that with this article there is oversight to ensure accuracy. He indicated that there are currently no checks and balances for the School Board to ensure accuracy.

Mr. Spencer commented that he takes his responsibility seriously as a Budget Committee member. He indicated that there is no one on the Budget Committee pushing this article.

Chris Pascucci, 12 Colonial Drive, disagreed with Mr. York's statement. He questioned the legality of what is included in the default budget. Mr. Pascucci believes that the law is not being followed.

Mr. Miller indicated that there are several questions about what is required to be included in the default budget. He noted that according to law, there are requirements by the State for school approval. Mr. Miller commented that the Budget Committee has no resources for legal expenses in the event of a lawsuit. He indicated that the District is required to provide kindergarten facilities and the law does not dictate how to fund those facilities. Mr. Miller noted that the portable would be required to be provided whether by lease or purchase.

Nick D'Alleva, 15 Cutler Road, commented that he signed the petition because he was concerned that the School Board was about to add a \$1M to the default budget. He indicated that some of these items were included in the proposed budget. Mr. D'Alleva commented that many people attended the meeting regarding the default budget and some of the proposed items were removed. Mr. D'Alleva believes that if the group did not attend, the items would not have been removed.

Mr. Miller clarified that there were not \$1M worth of additions proposed to the default budget. He indicated that those items were questioned for consideration. He commented that, currently, the Budget Committee's budget is going to the voters and not the School Board's budget.

Robin Corbeil, 4 Nesmith Court, commented that she believes the Budget Committee supports the petition article because she sees their names on the petition. She indicated that she cannot afford to have children in the district who are not getting a good education, or a house that is not valued. She asked for the turmoil and rhetoric to stop.

Patricia Waggoner, 11 Riverview Circle, queried how many signatures are required on a petition article in order for the article to be included on the Warrant. Mr. Graham responded that 25 signatures are required.

Mrs. Waggoner queried why Budget Committee members would sign the petition if they were not in support.

Mr. Harte commented that he signed it to see if it is important to the voters. He indicated that he was against the Budget Committee having the responsibility to prepare the default. Mr. Harte commented that because he is against it does not mean that he is right.

Mr. Pascucci commented that he objects to the amount of money included in the default for the kindergarten portable. He believes that the lease amount of the portable that is in this year's budget should be included in the default and not the purchase price. He indicated that there are rules we should follow. Mr. Pascucci noted that if the operating budget fails, the School Board has the right to hold a special meeting. He commented that this is about interpretation of the law.

Mr. Miller clarified that the lease for the portable will expire before the new budget is implemented. He noted that the District will not be under contract and there will be no lease money in the FY13 budget. Mr. Miller indicated that the default budget is what we need to operate – no new programs, current staff – no twisting or spinning.

Nick D'Alleva, 15 Cutler Road, commented that the School Board has two budgets – the proposed budget and the default budget. He indicated that the reason he signed the petition was because of the School Board's actions.

Mr. Miller clarified that the operating budget is owned by the Budget Committee and if this article is approved by the voters, the Budget Committee will own the default budget.

Jason Guerrette, 11 Perry Court, disagreed with Mr. Miller's comments regarding what is required for school approval. He indicated that he did not suggest not including fuel or oil in the default budget. Mr. Guerrette commented this is about interpretation. He stated that Attorney Graham and the LGC and DRA believe another. He indicated that we have two attorneys' positions.

Attorney Graham clarified that there are not two attorneys' positions. He indicated that the LGC interpretation about the default budget is a generic presentation only.

Robin Corbeil, 4 Nesmith Court, commented that she is tired of hearing about what is the bare minimum we can do. She indicated that she wants to be proud of her school system. She believes Litchfield is a great community and is tired of hearing the negative. Mrs. Corbeil commented that we need to start thinking about our community. She commented that a good school system draws good people to our town. Mrs. Corbiel expressed support for the School Board's role in preparing the default budget.

Sue Ayer, Hildreth Drive, asked if the discussion can be stopped. The Moderator indicated that there is no question to call.

Dennis Miller, 37 Wren Street, asked Mr. Guerrette who was representing the petition, why he stood in front of people and expressed non-support for the Budget Committee and is now asking for support for this article.

Mr. Guerrette responded that he has observed much within the budget process. He believes that the School Board is not preparing the default budget the way the RSA dictates. He indicated that he has not heard anyone talk about bare minimum for the schools. Mr. Guerrette commented that we should provide for our children excellently, but we arrive at it differently.

Mr. Pascucci commented that the default budget was created by a set of rules and there should not be any opinions in it. He indicated that if discretion is given on the default budget, a majority could vote to strip the default he same way they could vote to add to the default. Mr. Pascucci commented that no one is talking about bare minimums. He indicated that the School Board should work in conjunction with the Budget Committee.

Mr. Regan commented that the discussion is repetitive. He indicated that if there is no new discussion, the meeting will be adjourned.

Ann Moody, 28 Garden Drive, queried about the \$2M the District received from the State.

Mr. York commented that the money was returned to the taxpayers. He indicated that there was a decrease in taxes.

Mrs. Moody commented that the default should have been decreased by \$2M as was the operating budget.

There were no amendments or further discussion, Article 7 stands as written and will appear on the ballot as written.

The Moderator thanked all who attended and accepted a motion to adjourn at 5:55 p.m. The motion was seconded. The motion passed unanimously by voice vote.

A true record of the Litchfield School District Deliberative Session,

Prepared by and Attest

Michele E. Flynn

Administrative Assistant to the Litchfield School Board

A true record of the Litchfield School District Deliberative Session

Attest:

Lynn Baddeley

School District Clerk

Submitted: February 8, 2012

### 2012 LITCHFIELD SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

### FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 4, 2012, at 2:00 o'clock in the afternoon for explanation, discussion, and debate of warrant articles number 1 through number 7. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, and (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended.

### **SECOND SESSION OF ANNUAL MEETING (VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 13, 2012, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

### ARTICLE A

To elect by ballot the following School District Officers:

School Board Member School Board Member 3-Year Term

3-Year Term

### (as amended at Deliberative Session 2-4-12) ARTICLE 1

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Eight Hundred Forty-Two Thousand, Six Hundred Ninety-Four dollars (\$20,842,694)? Should this article be defeated, the default budget shall be Twenty Million, Seven Hundred Thirty-Eight Thousand, Three Hundred Fifteen dollars (\$20,738,315), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Not Recommended by the School Board (0-3-2)

Recommended by the Budget Committee (5-2-0)

### **ARTICLE 2**

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand, Four Hundred Ninety-Two dollars (\$40,492), which represents salary and benefit costs for a 1% cost-of-living adjustment pool for non-union positions? These positions include: administrators, administrative assistants, building/grounds staff, Certified Occupational Therapy Assistant, custodial staff, food service staff, monitors, paraprofessionals, psychologists, School Administrative Unit staff, site facility managers, social worker, tutors, and elected officials (other than School Board members). The final distribution of this pool will be made by the School Board.

because of a tied vote (2-2-1)

Not Recommended by the School Board Not Recommended by the Budget Committee (3-4-1)

### **ARTICLE 3**

Shall the Litchfield School District vote to raise and appropriate the sum of Six Thousand, Four Hundred Fifteen dollars (\$6,415) for the purpose of funding salaries, benefits, and supplies for grade level teaching and paraprofessional positions for the Summer Reading Program at Griffin Memorial School for grades 2 to 3 and grades 3 to 4 previously funded through a federal grant?

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (6-1-0)

### **ARTICLE 4**

Shall the Litchfield School District vote to raise and appropriate the sum of Twenty-Five Thousand, Eight Hundred Thirty-Six dollars (\$25,836) for the purpose of funding salary, benefits, professional development, and supplies for a part-time, school year Reading Specialist at Campbell High School previously included in the operating budget?

Recommended by the School Board (5-0-0)

Not Recommended by the Budget Committee because of a tied vote (4-4-0)

### **ARTICLE 5**

Shall the Litchfield School District vote to raise and appropriate the sum of Thirty-Three Thousand, Seven Hundred Ninety-Nine dollars (\$33,799) [to be added to the \$32,000 already included in the operating budget], for the purpose of funding the salary and benefit costs to convert the Athletic Trainer services at Campbell High School from a contracted service, which is included in the operating budget, to a full-time district employee?

Recommended by the School Board (3-2-0)

Not Recommended by the Budget Committee (1-7-0)

### **ARTICLE 6**

Do you favor offering the Campbell High School Wrestling program as part of the athletics budget paid for by the taxpayer? The Wrestling program is currently included in the operating budget as a self-funded program, in the amount of Nine Thousand, Eight Hundred Twenty-Five dollars (\$9,825)? If this article fails, CHS Wrestling will continue to be offered as a self-funded program with all program costs offset by revenues.

Recommended by the School Board (3-2-0)

Not Recommended by the Budget Committee (2-5-0)

### **ARTICLE 7 (Petitioned Article)**

Shall Litchfield, NH adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?

Three-fifths (3/5) ballot vote required.

Not Recommended by the School Board (2-3-0)

### GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 25 DAY OF JANUARY 2012.

1 D
I you
John York, Chair
may windle
Mary Prindle, Vice Chair
Dennis Miller
Tatrice & allera
Patricia D'Alleva
JACK!
Jason Guerrette

Litchfield School Board

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2. PatricicD'A)leva	Potrecia B'allera	15 Cutler Rd
Brenda D'Alleva	Gurde Dille	15 Cutter Rd
4. STEVE CATMAN	SPG The	16 CUTUERR
5. D-Ann Catwan	Haly ather	16 Cutter Rd
6. GREG MAVROGEORGE	Green Mensgeeon	Il Guth RD
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# Petition Warrant Article

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the Litchfield School District default budget to the municipal bu committee which has been adopted under RSA 32:14?  2. The Litch Name of Standard of Green Control of Standard o	
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## Petition Warrant Article

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the Litchfield School District default budget to the municipal budget committee which has been adopted under RSA 32:14?

Address	11 Perry CD 8 Pinecrest RD 16 DIXOH DR.	16 DIXON DR.												
Signature	The form	Appelletind												
Print Name	1. JASON Guerretto 2. Keitet PSHER. 3. GERARD PHSKUCK.		6.	9.	11.	13.	14.	16.	18.	19.	21.	23.	24.	26.

### LITCHFIELD SCHOOL DISTRICT MEETING ELECTION RESULTS MARCH 13, 2012 The State of New Hampshire

### **Election of Officers**

School Board:

Dennis Miller, 954 votes, elected, three-year term

Derek Barka, 986 votes, three-year term

**Total Ballots Cast:** 

Litchfield School District, 1,617

### **Warrant Articles**

### **ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Eight Hundred Forty-Two Thousand, Six Hundred Ninety-Four dollars (\$20,842,694)? Should this article be defeated, the default budget shall be Twenty Million, Seven Hundred Thirty-Eight Thousand, Three Hundred Fifteen dollars (\$20,738,315), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Not Recommended by the School Board (0-3-2)

Recommended by the Budget Committee (5-2-0)

Yes: 708

Article Failed - No: 839

### **ARTICLE 2**

Shall the Litchfield School District vote to raise and appropriate the sum of Forty Thousand, Four Hundred Ninety-Two dollars (\$40,492), which represents salary and benefit costs for a 1% cost-of-living adjustment pool for non-union positions? These positions include: administrators, administrative assistants, building/grounds staff, Certified Occupational Therapy Assistant, custodial staff, food service staff, monitors, paraprofessionals, psychologists, School Administrative Unit staff, site facility managers, social worker, tutors, and elected officials (other than School Board members). The final distribution of this pool will be made by the School Board.

Not Recommended by the School Board because of a tied vote (2-2-1)

Not Recommended by the Budget Committee (3-4-1)

Yes: 544 Article Failed - No: 1.023

### **ARTICLE 3**

Shall the Litchfield School District vote to raise and appropriate the sum of Six Thousand, Four Hundred Fifteen dollars (\$6,415) for the purpose of funding salaries, benefits, and supplies for grade level teaching and paraprofessional positions for the Summer Reading Program at Griffin Memorial School for grades 2 to 3 and grades 3 to 4 previously funded through a federal grant?

(5-0-0)

Recommended by the School Board Recommended by the Budget Committee (6-1-0)

Article Passed - Yes: 1,012

No: 564

### **ARTICLE 4**

Shall the Litchfield School District vote to raise and appropriate the sum of Twenty-Five Thousand, Eight Hundred Thirty-Six dollars (\$25,836) for the purpose of funding salary, benefits, professional development, and supplies for a part-time, school year Reading Specialist at Campbell High School previously included in the operating budget?

Recommended by the School Board (5-0-0)

Not Recommended by the Budget Committee because of a tied vote (4-4-0)

Yes: 659

Article Failed - No: 921

### **ARTICLE 5**

Shall the Litchfield School District vote to raise and appropriate the sum of Thirty-Three Thousand, Seven Hundred Ninety-Nine dollars (\$33,799) [to be added to the \$32,000 already included in the operating budget), for the purpose of funding the salary and benefit costs to convert the Athletic Trainer services at Campbell High School from a contracted service, which is included in the operating budget, to a full-time district employee?

(3-2-0)

Recommended by the School Board Not Recommended by the Budget Committee (1-7-0)

Yes: 380

Article Failed - No: 1,192

### **ARTICLE 6**

Do you favor offering the Campbell High School Wrestling program as part of the athletics budget paid for by the taxpayer? The Wrestling program is currently included in the operating budget as a self-funded program, in the amount of Nine Thousand, Eight Hundred Twenty-Five dollars (\$9,825)? If this article fails, CHS Wrestling will continue to be offered as a self-funded program with all program costs offset by revenues.

Recommended by the School Board (3-2-0)

Not Recommended by the Budget Committee (2-5-0)

Yes: 663

Article Failed - No: 918

### **ARTICLE 7 (Petitioned Article)**

Shall Litchfield, NH adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?

Three-fifths (3/5) ballot vote required.

Not Recommended by the School Board

(2-3-0)

Yes: 581

Article Failed - No: 942

A true report of the 2012 Litchfield School District election results, prepared by:

Michele E. Flynn

Administrative Assistant to the School Board

March 14, 2012

A true report of the 2012 Litchfield School District election results, attest:

Lynn Baddeley

**School District Clerk** 

March 14, 2012

### 2013 LITCHFIELD SCHOOL DISTRICT WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

### FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Wednesday, February 6, 2013, at 7:00 o'clock in the evening for explanation, discussion, and debate of warrant articles number 1 through number 4. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

### **SECOND SESSION OF ANNUAL MEETING (VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 12, 2013, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

### **ARTICLE A**

To elect by ballot the following School District Officers:

School Board Member School Board Member 3-Year Term

3-Year Term

### **ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Nine Hundred Ninety Thousand, Five Hundred Ninety One dollars (\$20,990,591)? Should this article be defeated, the default budget shall be Twenty-One Million, Five Thousand, Thirty-One dollars (\$21,005,031), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

(4-0-0)

Recommended by the School Board Recommended by the Budget Committee (7-1-0)

### **ARTICLE 2**

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increases in salaries and benefits:

Year	Estimated Increase
2013-2014	\$ 110,329
2014-2015	\$ 162,856

and further to raise and appropriate the sum of One Hundred Ten Thousand, Three Hundred Twenty Nine dollars (\$110,329) for the 2013-2014 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels over the amount paid in the prior fiscal year.

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (7-0-0)

### ARTICLE 3

Shall the Litchfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate, all in accordance with RSA 198:4-b, II?

Recommended by the School Board (4-0-0)

Recommended by the Budget Committee (7-1-0)

### **ARTICLE 4**

Shall the Litchfield School District vote to have the School Board include a statement of the estimated tax impact in future warrant articles concerning the annual budget and all special warrant articles?

Recommended by the School Board (4-0-0)

Recommended by the Budget Committee (7-0-0)

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS <u>25th</u> DAY OF JANUARY 2013.

John York, Chair

Mary Princile, Vice Chair

**Dennis Miller** 

Patricia D'Alleva

Derek Barka

Litchfield School Board

### LITCHFIELD SCHOOL DISTRICT DELIBERATIVE SESSION **February 6, 2013**

The State of New Hampshire

The meeting was called to order at 7:00 p.m. in the Campbell High School Time, Place:

Auditorium.

Present: Moderator, Mr. John G. Regan, presiding.

School Board members: Mr. John York, Chair; Mrs. Mary Prindle, Vice Chair; Mr.

Derek Barka; and Mrs. Patricia D'Alleva.

Dr. Brian Cochrane, Superintendent of Schools; Mr. Stephen Martin, Business Administrator; Mrs. Devin Bandurski, Director of Special Services; Mr. Kyle Hancock, Director of IT; Michele E. Flynn, School Board Administrative Assistant; Ms. Lynn Baddeley, School District Clerk; Gordon Graham, Attorney for the District.

Mr. Tom Lecklider Litchfield Middle School Principal; Mr. Scott Thompson, Griffin Memorial School Principal; Mrs. Laurie Rothhaus, Principal, Campbell High School.

Budget Committee members: Mr. John Harte, Chair; Mr. Chris Pascucci; Mr. Andrew Cutter; Mr. William Spencer; Mrs. Cynthia Couture, Mr. George Lambert (Selectmen's Representative).

Ballot clerks: Mrs. Trisha Regan, Mrs. Nancy Pinciaro.

Mr. Regan invited members to join him in the Pledge of Allegiance.

Mr. Regan introduced Mr. Phil Reed, Vice Moderator, and reviewed the Moderator's rules and protocol for the Deliberative Session according to state law.

Mr. Regan introduced Mr. John York, School Board Chair. Mr. York introduced School Board members, SAU staff, and attorney.

Mr. Regan introduced Mr. John Harte, Chairman of the Budget Committee. Mr. Harte introduced Budget Committee members.

Mr. Regan announced that elections will be held on March 12, 2013 from 7:00 am – 7:00 pm at CHS.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes difficult to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As is customary, Mr. Regan asked voters if they were in favor of allowing non-voters and employees of the school district who were in attendance to comment during the meeting.

The majority was in favor of allowing non-voters and/or employees of the district to comment during deliberative session by voice vote.

Mr. Regan read Article A.

### ARTICLE A.

To elect by ballot the following School District Officers:
School Board Member 3-Year Term

School Board Member 3-Year Term

The Moderator opened discussion of Article A.

Hearing no discussion, Article A stands as written.

Mr. Regan read Article 1 and indicated that Mr. York would speak to the article.

### **ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling Twenty Million, Nine Hundred Ninety Thousand, Five Hundred Ninety One dollars (\$20,990,591)? Should this article be defeated, the default budget shall be Twenty-One Million, Five Thousand, Thirty-One dollars (\$21,005,031), which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

This Article was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 7-1-0.

Mr. York indicated that the 2013-2014 Budget Committee Recommended Operating budget totals \$20,990,591. The 2013-2014 Default Operating budget totals \$21,005,031.

Mr. York commented that external budget factors include a reduction of \$811,000 in local, state and federal revenues and an increase of \$771,000 in required costs to maintain existing level of services or increases required by law. Mr. York listed some of the reasons for the decrease in revenue:

- Decrease of \$118,000 in impact fees
- Decrease of \$36,151 in Catastrophic Aid
- Decrease of \$392,783 in Adequacy Aid
- Decrease of \$40,000 in Disabilities Programs
- Negative balance for current budget.

5

Mr. York listed some of the increases in required costs:

- NH Retirement Rate Increases \$229,591
- Current Year Out-of Budget SPED IEP Hires (1 Teacher and 8 Paraprofessionals) \$195,761
- Common Core State Standards \$99,336
- 6 New Special Education paraprofessionals to meet IEP requirements 2014 \$79,076
- Current year Out of Budget grade 1 teacher \$58,143
- Transportation contracted rate increase \$29,538
- Partial funding of 1 current Special Education teacher for IEP requirements (previously funded by federal grants) \$28,396
- Health Insurance rate increase \$19,441
- Special Education transportation (net of rate increase) \$16,721
- Non-Union course reimbursement \$15,000.

Mr. York noted that other increases in the budget include:

- District Approved Technology Plan (equipment, software, support) \$113,349
- Increase in Buildings & Grounds repairs, maintenance, equipment \$96,980
- LMS Special Education Student Support services Program teacher \$69,378
- GMS Parking Lot Partial Replacement \$53,500
- Building Needs Assessment Study for Capital Plan \$35,000
- 1% COLA for Non-LEA, Non-Administrator staff and a \$5,000 Salary increase pool for administrators \$30,962
- PPACA tax contingency \$20,000
- Special Education District-wide Autism & Behavioral Specialist (net of \$71,000 saving in out of district tuition) \$13,035
- Regular Substitute teacher salaries \$13,000

Total increases: \$1,216,207.

Mr. York explained that was the total impacting the general fund operating budget prior to sending the budget to the Budget Committee. The Budget Committee recommended reductions in the amount of \$528,762 to the FY14 budget. Budget Committee recommended reductions were listed as follows:

- GMS Parking Lot \$53,500
- GMS Bathroom partitions \$12,103
- LMS \$20,000
- CHS \$80,000
- Special Education Autism Behavioral position \$84,035
- Special Education LMS Student Support position \$69,378
- Special Education out of district tuition added back in +\$71,000
- Technology (GMS Virtual Desktop) \$42,000
- Curriculum \$3,650
- District-wide reduction of 2.5 staff \$148,000
- B & G Building Needs Assessment \$35,000
- Ground Storage Building \$14,000
- School Board \$3,500

Mr. York noted that the Recommended School Board Total Operating budget [before Budget Committee reductions] totaled \$21,519,353. The Budget Committee Recommended Operating budget totaled \$20,990,591 – a difference of \$528,762.

Mr. York explained that the budget is presented by object accounts, which are used to describe the services or commodities obtained as a result of the specific expenditure; and by location accounts, which are used to describe the physical location where the activity or cost is used or expensed.

Mr. York explained that the total appropriation and tax rate shows how the budget impacts the taxpayers. He noted that the FY14 Budget Committee Recommended budget will be a \$1.33 increase on the tax rate, which equates to \$322 increase on a home assessed at \$240,000 and \$429 increase on a home assessed at \$320,000.

Phil Reed, 7 Forest Lane, commented that he took note of the difference of special education funding between the School Board and Budget Committee recommendations. He commented that under federal law, if we need to incur the costs of special education we will have to pay for it one way or another. He asked for an explanation of the reductions from the Budget Committee. Mr. Reed also asked how close the federal government is coming to funding [on Special Education].

John Harte, Budget Committee Chair, explained that the Budget Committee reduced the Special Education budget in two ways: reduction of the Psychologist and the Autism & Behavioral Specialist. He explained that \$71,000 was added back into the budget to offset the latter reduction. Mr. Harte noted that the Budget Committee members believe that a new position, such as the Behavioral Specialist, should be placed on the warrant. He indicated there were no changes to Special Education tuition.

Mr. York commented that in answer to Mr. Reed's second question, the federal government is not close to that funding.

Jason Guerrette, 11 Perry Court, asked why Deliberative Session was held on a weeknight. Mr. York indicated it was the one night that worked best for the School Board.

Mr. Guerrette asked if revenue decreases were impacted by the declining population. Mr. York answered in the affirmative.

Mr. Guerrette asked if a reduction in services could have been chosen in place of a tax increase. Mr. York answered in the negative.

Mr. Guerrette commented that the Board chose to create legally bound issues which resulted in an increase, such as the Technology Plan. He asked if those costs could have been mitigated. Mr. York indicated that some of the increases are a result of meeting the Superintendent's four goals.

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Mr. Guerrette asked about the tuition reimbursement costs and why they were not mitigated. Mr. York indicated that the non-LEA tuition reimbursement is a benefit in the administrators' contacts. He noted that benefit could have originated with a previous Board.

Sue Seabrook, 18 Bear Run Drive, asked if we had an expectation of the number of special education students with the potential hiring of the Behavior Specialist. Mr. Martin indicated that the position was removed by the Budget Committee who recommended outsourcing the services.

Mrs. Seabrook asked Budget Committee members what was the basis for their recommendation and what, if any, was the financial gain.

Mr. Harte indicated this was a new position that the Committee members believe should be placed on the warrant. He commented that we looked at all the services and felt that it would have impacted the increase in taxes. Mr. Harte noted that the \$71,000 that was added back into the budget was a gain. He indicated that student needs will still be met out of district.

Mrs. Seabrook commented that there is a large out of district tuition cost. She asked if we had that position we may break even or save money. Mr. Harte indicated there is no evidence to support that statement.

Mr. Spencer, Budget Committee member, commented that some of the Budget Committee members felt that a new position should be placed on a separate warrant article, but the School Board did not show support to do so.

Mr. York noted that the Budget Committee was informed that there were approximately 20 other students that were identified that would have benefitted from this position.

Jason Guerrette, 11 Perry Court, thanked the Budget Committee for following the previous warrant articles from 2003 and 2004 when deliberating over the budget. He asked if any of the employees that were budgeted a 1% COLA or administrators that may receive salary adjustments from the salary pool receive additional raises.

Mr. York indicated that employees will receive no step raises this year.

Mr. Guerrette asked if the Board has not chosen to unfreeze their steps this year. Mr. York confirmed that non-LEA steps remain frozen.

Mr. Guerrette commented that he believes that Common Core State Standards (CCSS) is an unfunded mandate. He asked why the School Board has chosen to fund it and why it was not placed on the warrant.

Mr. York indicated that the School Board is supportive of CCSS and voted to accept CCSS. He explained that after a long discussion with legal counsel, it was clear that the State mandated implementation of CCSS and the Town can implement CCSS as they wish. Mr. York noted that the School Board elected to move forward with CCSS.

Mr. Regan, the Moderator, asked for an explanation of CCSS.

Dr. Cochrane indicated that the standards were adopted by the State Board of Education in July 2010. The State has mandated the standards be implemented by 2014. He explained that it would be prudent not to purchase textbooks at this time to allow the texts to be aligned to the standards.

Ralph Boehm, 6 Gibson Drive, commented that this is not a law. He noted that no law was passed for CCSS and nothing came through the Legislature. He commented that this is a rule mandated illegally by the Department of Education.

Robin Corbiel, 4 Nesmith Court, asked if the School Board believes this path is best for students. Mr. York answered in the affirmative.

George Lambert, 3 Lydston Lane, commented that it is a complicated issue whether CCSS is required by the Legislature or the Board of Education. He indicated that attorneys will argue about the requirements of implementation for several years. He commented that the School Board is charged by the State Board of Education with selecting and implementing the curriculum.

Ann Moody, 28 Garden Drive, asked why there is a \$1M difference between the Operating budget and Default budget. Mr. York clarified that the difference is only \$15,000.

Mrs. Moody asked if there are any duplicate items in the default budget. Mr. York indicated the Default budget is a reflection of the budget from last year.

Jason Guerrette, 11 Perry Court, asked if the savings in health benefits (teachers' contract) that may be realized will be in the Default budget. Mr. York indicated that those savings are not included in the Default budget.

Mr. Guerrette asked if there are any items in the in the proposed budget that are less than last year or do not exist that are included in the default budget.

Mr. Martin (Business Administrator) explained that there is no default budget detail. He noted the default budget is a mechanism used to get to a number and does not contain line items. He indicated that some major increases were either removed or reduced.

Mr. Guerrette asked if there are items in the proposed budget that are less than last year. Mr. Martin answered in the affirmative.

Mr. Guerrette asked if those items exist in the default budget. Mr. Martin indicated they do not.

Marsha Finnegan, 147 Talent Road, asked, in regard to the six paraprofessionals budgeted for special education, what was the increase of students. Mr. York indicated there are 10 students.

Mrs. Finnegan asked how many 1:1 paraprofessionals. Mr. York indicated there are four.

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Mrs. Finnegan asked for the total of those paraprofessionals per school. Mr. York indicated GMS will have five and LMS will have one.

Mrs. Finnegan asked, with regard to the increased budget for Food Service, if students will be able to have third lunch or will they still run out of food. Mr. Martin indicated that with the new federal implemented nutrition standards and reduced portion sizes, many students were buying more than one lunch because they were hungry; however, that problem has been resolved.

Mrs. Finnegan asked how the District can be sure the issue is resolved. Mr. Martin indicated there have been no complaints.

Betty Vaughn, Stark Lane, if there will be two budgets (one recommended by the School Board and one by the Budget Committee) on the ballot. Mr. Regan indicated there will be one budget that was recommended by both the Board and Budget Committee.

Mr. Lambert commented that the Budget Committee reviews the budget recommendation from the Board and determines what the community can afford and then presents their recommendations to the voters. If the voters do not approve the recommended budget, the default budget will be funded. He noted that the difference between the budgets is \$15,000.

Mrs. Vaughn commented that the presentation is confusing when three budgets are presented. She indicated that she supports having the most money for the children in the budget.

Mr. Lambert indicated that more money is not always better.

Mrs. Vaughn commented that in this case more money is better because the lack of money must be spent wisely. She noted that the Budget Committee did a good job, but at the same time she believes there is not enough money in the operating budget.

Mr. York indicated that the School Board supports the Budget Committee's budget.

Mr. Barka agreed that there should be more money in the budget, but the School Board believes that with both committees in support, the budget has a good chance of being approved.

Kathleen Follis, 8 Mike Lane, motioned to call the question. The motion was seconded. The motion carried by voice vote.

Hearing no amendments or further discussion, the Moderator concluded that Article 1 stands and will appear on the ballot as written.

During a short intermission, Mr. York announced that Mr. Martin, Business Administrator, is leaving Litchfield to work in Pelham School District. He wished him luck in his new position.

Dr. Cochrane congratulated Mr. Martin and thanked him for his service to the District.

Mr. York thanked Mr. Harte for seven years of service on the Budget Committee.

Mr. York presented Mr. Guerrette with a token of recognition for his service on the School Board.

Mr. Regan read Article 2 and indicated that Mr. York would speak to the article.

### **ARTICLE 2**

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association which calls for the following increases in salaries and benefits:

Year	Estimated Increase
2013-2014	\$ 110,329
2014-2015	\$ 162,856

and further to raise and appropriate the sum of One Hundred Ten Thousand, Three Hundred Twenty Nine dollars (\$110,329) for the 2013-2014 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels over the amount paid in the prior fiscal year.

This Article was recommended by the School Board by a vote of 5-0-0 and was not recommended by the Budget Committee by a vote of 7-0-0.

Mr. York commented that the School Board and the LEA spent the Fall working on a new collective bargaining agreement. In December, the LEA ratified the agreement and the School Board accepted. The contract is for 2013-2015 with no retroactive costs for the current year. Mr. York explained that the School Board focused on savings in health benefits. There are no COLA's included in the agreement. Mr. York noted that in Year 1, each step and grade salary increases to the salary from the next step. Each LEA member receives an equivalent one step salary increase based on this adjusted schedule. The schedule adjustment was needed to increase entry level salaries to be more competitive. Mr. York indicated that there is a step increase in Year 2; however, 44% of the membership will receive no increase as they are on the top step of the schedule. A \$300 increase in longevity payment is included for those on the top step in Year 2. Changes were made to the co-curricular/athletic stipends.

Mr. York noted that there will be a new health insurance provider – School Care, which results in a lower cost health plan. There are two plans: Open Access, which includes deductibles, and an HMO. Copays are increasing and employee cost share will increase to 17% for the HMO and 15% for Open Access. Mr. York indicated that the first year saving could be approximately \$173,000 based on the assumption that all members will opt for the HMO plan. Mr. York noted that this is an assumption and the total amount of the savings is unknown until Open Enrollment. There are changes to the Reduction in Force language, teaching load, work year and work day.

Mr. York indicated that the cost of the agreement reflects saving in health care that offsets those costs.

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Jason Guerrette, 11 Perry Court, asked if there are deductibles included in the plans. Mr. York noted there are deductibles with the Open Access plan. He asked Mrs. Mahoney to explain the deductible amounts.

Deb Mahoney, Director of Human Resources, explained that Open Access deductibles range from \$250 for individual plans to a maximum of \$1,000; the 2 person or family plan has a \$2,000 maximum deductible.

Mr. Guerrette asked if the article fails, where will the District find the money to pay make up for the savings. Mr. York indicated if the article fails, the operating budget assumes there will be no change in benefits.

Mr. Guerrette asked if the article fails, is the savings included in the default budget. Mr. York commented that that if the article fails, there is no savings included in the budget. He noted that we reduced the contract by the amount of the savings otherwise the increase for Year 1 would have been higher.

Mr. Guerrette commented if the teachers' contract fails and there are no savings, the District will have the money to cover. If the contract passes and we realize the savings, the operating budget is grossly appropriated to cover the savings.

Mr. York indicated that money is used in the teachers' contract. The savings is in the benefits and will move from benefits to salaries.

Marsha Finnegan, 147 Talent Road, asked about the average salary for a teacher. Mr. York indicated the average salary is \$53,100.

Mrs. Finnegan commented it is to the teachers' advantage for the voters to say no to the contract. Mr. York clarified that it is not to their advantage if the article fails. He noted that if the article fails, the savings will not be realized and the money will go to the health insurance company.

Mrs. Finnegan commented that there is language in the contract that teachers only have to work half a day. Mr. York clarified that those half days are before school begins.

Sue Seabrook, 18 Bear Run Drive, commented that currently we have LGC as our insurance company, which is a higher cost and will continue to increase. She noted the LEA adopted a new health insurance company as a savings for the District.

Ralph Boehm, 6 Gibson Drive, commented that the contract has a net increase of \$110,000.

Mrs. Seabrook indicated that the employees' costs increase while the District's costs decrease.

Ann Moody, 28 Garden Drive, asked if the special education increases are included in the default budget.

The Moderator noted we are now discussing Article 2, Collective Bargaining Agreement.

Mrs. Moody asked if that cost is included in the operating budget and the default budget. Mr. York indicated the cost for the CBA is included in both budgets.

Mrs. Moody asked if in addition to health insurance teachers receive vacation time. Mr. York noted that they do not receive vacation, sick or personal time.

Jason Guerrette, 11 Perry Court, asked about the longevity payment increase. Mr. York indicated that the longevity payment is increasing from \$1,500/\$2,500 to \$1,800/\$2,800.

Mr. Guerrette commented that 44% of the staff will be at the top of the schedule in Year 2 with a 20% increase in wages. Attorney Graham clarified that only the longevity increase is 20%.

Hearing no amendments or further discussion, the Moderator concluded that Article 2 stands as written and will appear on the ballot as written.

Mr. Regan read Article 3 and indicated Mr. York would speak to the article.

### **ARTICLE 3**

Shall the Litchfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate, all in accordance with RSA 198:4-b, 11?

This Article was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 7-1-0.

Mr. Barka, 8 Simeon Lane, made a motion to restrict reconsideration of Article 2. The motion was seconded and carried by voice vote.

Mr. York explained that Article 3 is requesting voter approval for the School District to retain a portion of its year-end fund balance under RSA 198:4-b, II. The School District may retain its year-end unassigned fund balance in the amount up to 2.5% of that year's net assessment The net assessment is the Voted Appropriations (MS-22) less Estimated Revenues (MS-24) less the State Adequacy Education Grant. Authorization for the retention remains unless rescinded by the voters.

The retained fund balance can only be used for:

- Managing the tax rate impact from year-to-year
  - o The School Board can adjust the percentage retained between 0% and 2.5% in order to reduce the amount needed to be added to that year's tax rate
  - o A source of revenue in the event of an emergency expenditure request
  - o The School Board must document the emergency
  - o The Budget Committee must approve the expenditure

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- o The NH DOE Commissioner must approve the expenditure.
- The amount retained is not cumulative from year-to-year
  - o Each year only up to 2.5% of the net assessment can be retained if there is an available year-end unassigned fund balance.

Kathleen Follis, 8 Mike Lane, commented that she would like to hear why the Budget Committee supports this article.

Mr. Pascucci commented that he does not support the article. He noted that this article is asking you to take any end of year money and place in new fund instead of returning the fund back to the taxpayers. He believes the town cannot afford it. Mr. Pascucci commented that property tax is increasing and he would prefer that end of year money is returned to the taxpayers. He indicated that there will be future tax implications as this money will automatically be replenished. He commented when you vote to support this article you give permission for it to be funded from year to year. Mr. Pascucci indicated that aside from the criteria, there are other ways for money to be withdrawn from this fund.

The Moderator redirected the question from Mrs. Follis.

Mr. Harte commented that the Budget Committee recommended the article because if there is an emergency those monies are not fully funded in operating budget. He indicated if a major situation occurs that requires more than is in the budget, the money is available. He noted that this fund will allow the schools to have a reserve in case of an emergency.

Mr. Spencer commented that the Budget Committee will be meeting after Deliberative Session to revisit the article and some members may change their vote for recommendation.

Scott Corbeil, 4 Nesmith Court, asked if the 2.5% can be used to offset some of the education funding in the event the Legislation changes school funding again.

Mr. York answered in the affirmative and commented that the School Board could opt to take nothing and remaining end of year money would go to offset tax increases. Mr. York referred to Mr. Pascucci's statements and commented that the Building Maintenance Capital Reserve Fund had a balance of \$52,700 of which \$52,000 was used to replace the LMS Fire Safety System. The Special Education Capital Reserve Fund will have \$5,000 remaining \$100,000 will be used for out of district tuition costs. Mr. York indicated that this article is a better plan because it removes the spending process from the School Board and gives it to the Budget Committee. If the Budget Committee does not agree to expend, no money will be withdrawn.

Lynn Ober, former State Representative, commented that she was one of the co-sponsors of the bill that passed last year. She explained that the town has been able to retain a surplus from what was appropriated and not spent, but districts had to return every dollar unless they were able to encumber funds. She noted that it took two years to craft the legislation. She worked with Superintendents across the state. Mrs. Ober noted that the district may only retain up to 2.5% of the unexpended fund balance. She indicated this is not a slush fund; it is only for emergency expenses or catastrophic failure. She explained that the district can call the emergency, go to the

School Board and Budget Committee for approval. If the Budget Committee approves the expenditure, it then goes to the NH DOE for approval. Mrs. Ober commented that it is not always possible to know what you need 18 months in advance when budgeting. The district must spend funds for Catastrophic Aid in advance and are then reimbursed the following year. This fund would be for use in case of emergency without negatively impacting the education of your students.

Ralph Boehm, 6 Gibson Drive, commented that to clarify confusion, the amount cannot exceed 2.5%, but that percentage can be lower. He indicated that was verified through the state committee, NHSBA and DRA.

Bill Spencer, 9 Cranberry Lane, commented that this was an unusual year (default budget, new administration, special education costs). He indicated that prior to this year, he could not recall an instance when we had an issue we could not handle in the budget without going to the reserve funds. He commented that this is a solution looking for a problem.

Mike DeMarco, resident, commented we are looking to take \$300,000 in excess money and place in an account at the end of the year to use for an emergency. He indicated that \$300,000 to approximately 9,000 residents does not equate to much out of pocket. He commented that his small business carries a reserve account and he supports the article.

Mr. Pascucci commented that this fund is not necessary when we currently have something in place. He indicated that he is aware that the reserve fund was used this year because operating budget failed last year. He commented that if the School Board brought forward a warrant to replenish the reserve fund this year it would have been supported by the Budget Committee. Mr. Pascucci indicated that the Special Education Reserve may not have to be used this year. He commented that there are issues to indicate it may have to be spent this year, but we are not there yet. He noted that if asked for in a warrant, replenishment of the reserve fund would have been supported.

Mr. DeMarco asked if the money is set aside at the end of the year, does it remain for the following year and does it increase. Mr. York indicated that the money comes from the unexpended year end fund balance.

Mr. DeMarco noted that this is not extra money from the taxpayers.

Mr. Boehm commented that the school budget voting is done ahead of time for the following year. He suggested that the District can include a supplemental budget in the warrant for the current year if they anticipate an occurrence or expenditure.

Andrew Cutter, 6 Moose Hollow Road, expressed his support for the article. He indicated the funds would be a safety net to cover expenditures that may not be foreseen. He commented that he is not in favor of the percentage.

Andrew Cutter, 6 Moose Hollow Road, made a motion to amend Article 3 to read:

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Shall the Litchfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed \$100,000 in any fiscal year, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate, all in accordance with RSA 198:4-b, II?

### The motion was seconded.

Mr. Cutter indicated that a fixed dollar amount keep a cap on the fund.

Mr. York announced that legal counsel stated the amount must be worded as a percentage of the net assessment.

Mr. Boehm concurred with legal counsel.

Mr. Regan indicated that he motion is out of order.

Andrew Cutter, 6 Moose Hollow Road, made a motion to amend Article 3 to read:

Shall the Litchfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 1 percent of the current fiscal year's net assessment, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and over expenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate, all in accordance with RSA 198:4-b, II?

### The motion was seconded.

Mr. York commented that the School Board does not endorse the amendment to Article 3.

Ann Moody, 28 Garden Drive, asked if the percentage is based on the tax rate.

Mr. Martin commented that it is based on the net assessment. He explained each year the DRA gives the net assessed value on which the tax rate is set and which is the amount the voters vote on the MS-22 (bottom line budget), less anticipated revenues and less the state adequacy grant. He noted that the DRA will take the percentage and determine what we can retain.

Mr. DeMarco commented that he is not in favor of retaining less than 2.5%. He indicated that the reserve funds were used quickly and the money retained will most likely be used quickly as well.

Mr. Regan commented that the voters can choose to rescind this next year. Robin Corbeil, 4 Nesmith Court, expressed support for Article 3. She commented that we have used the reserve funds and not chosen to replenish those funds. She indicated that an additional \$150,000 is needed in the event of another year like the current year.

Mr. York commented that we should understand that most likely there will not be \$300,000 to retain this year as the budget is over spent at the present time. He indicated that the expectations for this budget are not anywhere near that amount.

Mrs. Corbeil asked if the School Board can decide to take less than the percentage if they choose.

Mr. Guerrette commented that "up to" is a legal term and they cannot choose to retain less than the 2.5% in this account.

Mr. York indicated that the School Board can choose to retain less, but not more than the percentage in the article.

Attorney Graham clarified that the retention of funds is not an account or a fund. It is a balance sheet only. He explained that towns have had this authority for over 20 years. This is the first time districts have been given this authority. He commented that this is not an account, but a revenue amount. Attorney Graham explained that the amount is determined annually and cannot be exceeded by the percentage that is set. The purpose is that it can be used to reduce taxes and return any remaining to the taxpayers, or in the event of a loss of revenue and to expend from this amount through the Budget Committee and the NH DOE.

Mr. Guerrette asked if there is anything in the proposal that cannot be done with existing law. He commented that the reserve funds can be replenished if needed and does not see the need to change the current method.

Mr. York commented that money cannot be placed into capital reserve funds arbitrarily.

Mr. Regan redirected discussion to the amendment.

Mike DeMarco made a motion to call the question. The motion was seconded. The motion passed by voice vote.

Mr. Regan asked for a vote on the amended article. The voice vote was inconclusive. Mr. Regan asked for a show of hands.

The amendment failed 35-30 by a show of hands.

Mr. Guerrette asked what is new that we cannot do now.

Mr. York indicated that this allows us to create a fund that is necessary and removes the process from the School Board and allows the Budget Committee and NH DOE to grant approval for expenditures.

William Barrett, 53 Pilgrim Drive, indicated that the Budget Committee is changing their vote on the article and asked how that would be reflected.

Mr. Harte commented that once revoted, it will be reflected on the ballot.

Betty Vaughn, Stark Lane, expressed her support for Article 3.

Mr. DeMarco commented that people seemed to be in favor of the town doing something similar at the Town Deliberative Session.

Chris Pascucci, 12 Colonial Drive, commented that this is different. He indicated he is in support of reserve funds. He noted if this article is approved, it may take years to get to \$300,000. Mr. Pascucci commented that the capital reserve funds have not been used in years. He expressed that he was not in favor of the percentage stated in the article.

Phil Reed, 7 Forest Lane, made a motion to end debate of Article 3. The motion was seconded. The motion passed by voice vote.

Hearing no amendments or further discussion, the Moderator concluded that Article 3 stands as written and will appear on the ballot as written.

Mr. Regan read Article 4 and indicated Mr. York would speak to the article.

### **ARTICLE 4**

Shall the Litchfield School District vote to have the School Board include a statement of the estimated tax impact in future warrant articles concerning the annual budget and all special warrant articles?

This Article was recommended by the School Board by a vote of 4-0-0 and recommended by the Budget Committee by a vote of 7-0-0.

Mr. York commented that this article will allow the tax impact to be noted on each article.

William Barrett, 53 Pilgrim Drive, asked if this is a state requirement.

Mr. York commented that the only requirement is that the voters vote on the article.

Hearing no amendments or further discussion, the Moderator concluded that Article 4 stands as written and will appear on the ballot as written.

The Moderator thanked all who attended and accepted a motion to adjourn at 9:10 p.m. The motion was seconded. The motion passed unanimously by voice vote.

A true record of the Litchfield School District Deliberative Session, Prepared by:

Michele E. Flynn

Administrative Assistant to the Litchfield School Board

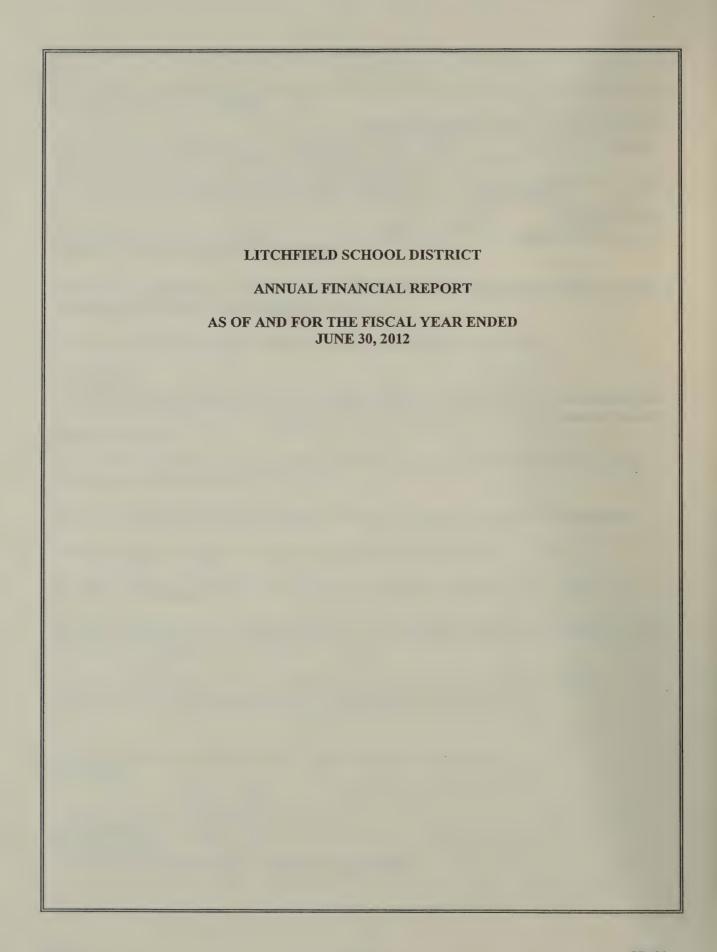
A true record of the Litchfield School District Deliberative Session Attest:

Bynn Booldeley

Eynn Baddeley

School District Clerk

Submitted: February 13, 2013



#### LITCHFIELD SCHOOL DISTRICT

#### ANNUAL FINANCIAL REPORT

#### AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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### PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

#### INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board Litchfield School District Litchfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District as of and for the fiscal year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Litchfield School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District as of June 30, 2012, and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general and grants funds, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 2 through 16) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 39) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Litchfield School District's basic financial statements. The individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements. The individual fund financial schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sugar G Colly CPA
Professional Association

#### LITCHFIELD SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2012

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #27, as management of the Litchfield School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2012. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

#### FINANCIAL HIGHLIGHTS

- The District's total net assets for the year ending June 30, 2012, were \$9,281,146.
  Net assets decreased by \$167,643 between July 1, 2011 and June 30, 2012. The
  District's total net assets consisted of \$9,632,672 in capital assets net of debt,
  \$78,435 restricted for food service, and an unrestricted net asset balance of
  (\$429,961).
- The District's long-term bonds for Campbell High School as of June 30, 2012 total \$2,085,000. These liabilities are reflected as a reduction in net assets.
- The District did not initiate any new construction projects nor issue any bonds in fiscal year 2012.
- During the year, the District's General Fund budgetary expenditures and transfers of \$18,617,993 were \$326,826 less than the final adjusted budget and the General Fund budgetary revenues of \$18,238,372 were \$65,668 higher than the final adjusted budget. Revenues consist of: charges for services; operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$392,494, or 2.11% of total General Fund expenditures, a decrease of 49.17% from the prior year. Major contributing factors to this fund balance were: \$65,668 in excess revenues, which must be returned to the year-end fund balance; an under spend in non-SPED and non-self-funded salaries and benefits (excluding health insurance) of \$236,022; an underspend in health insurance of \$116,821; an under spend in utilities (electricity, fuel oil, propane and gasoline) of \$55,363 due to the above average temperatures last winter; and an under spend in self-funded programs of \$56,340.
- Special education overspent their total budget by \$15,740. While not a large overspend, it was a major change to our financial results as we usually have a significant underspend in the SPED total budget. The prior three years averaged a budget underspend of \$293,959 (\$334,794 in 2009, \$148,682 in 2010, and \$398,400 in 2011).

2

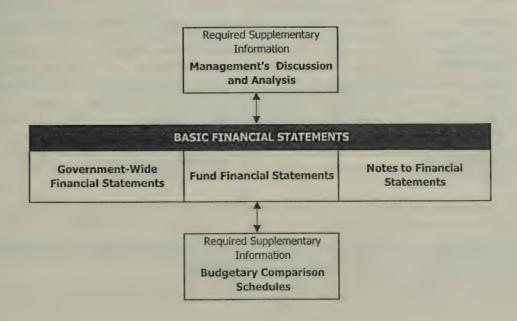
#### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

		Fund Sta	tements
	Government-Wide	Governmental	Fiduciary
SCOPE	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
	Statement of Net Assets	Balance Sheet	Statement of Fiduciary Assets
REQUIRED FINANCIAL STATEMENTS	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Assets (not required for agency funds)
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
L			
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

#### **Government-wide Financial Statements**

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, and Grants Fund. Intergovernmental revenues include local, state and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation and operation of non-instructional services. Taxes and intergovernmental revenues also support fixed assets and related debt.

#### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, and Grants Fund are consolidated as Governmental Funds. Both the General Fund and Grants Fund expenditures are compared to budget in the Budgetary Comparison Schedules. Non-major funds include the Food Service Fund. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are agency funds established to account for monies belonging to student groups and are shown on a separate schedule.

#### **Notes To The Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net assets reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

#### Net Assets for the period ending June 30, 2012

Total net assets at year end were \$9,281,146, a decrease of \$167,643 or 1.77% from the prior year.

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Net Assets	2012	2011	Variance
Current Assets	1,523,975	1,905,138	-20.01%
Non-current Assets	11,786,179	12,202,927	-3.42%
Total Assets	13,310,154	14,108,065	-5.66%
Current Liabilities	721,439	719,497	0.27%
Non-current Liabilities	3,307,569	3,939,779	-16.05%
Total Liabilities	4,029,008	4,659,276	-13.53%
Investment in capital assets (net of debt)	9,632,672	9,306,420	3.51%
Restricted net assets	78,435	93,607	-16.2%
Unrestricted net assets	(429,961)	48,762	-981.75%
Total Net Assets	9,281,146	9,448,789	-1.77%

#### **Change in Net Assets**

The District's total revenues were \$19,380,415; total expenses were \$19,548,058; resulting in a decrease of \$167,643 in net assets. This year, 95.24% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 2.98% from last year. The State of New Hampshire's sources include the locally raised state property tax, federal aid received through the state, and the various state aid programs.

The District's expenditures continue to be largely for instruction (58.6%) and student and instructional staff support services (10.3%).

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

		% of		% of	%
Statement of Activities	2012	Total	2011	Total	Variance
Revenues:					
Program revenues:					
Charges for services	487,536	2.5%	523,900	2.6%	-6.94%
Operating grants	986,589	5.1%	1,417,633	6.9%	-30.41%
Capital grants	471,466	2.4%	380,560	1.9%	23.89%
General revenues:	,				
School district assessment	9,006,079	46.5%	10,136,035	49.6%	-11.15%
Unrestricted grants	8,068,941	41.6%	7,956,258	38.9%	1.42%
Miscellaneous	359,804	1.9%	26,487	0.1%	1258.42%
Total revenues	\$19,380,415	100%	\$20,440,873	100%	-5.19%
Program Expenses:					
Instruction	11,463,814	58.6%	11,699,252	59.6%	-2.01%
Support services:			, ,		
Student	1,508,375	7.7%	1,545,303	7.9%	-2.39%
Instructional staff	512,628	2.6%	512,299	2.6%	0.06%
General administration	80,101	0.4%	107,712	0.5%	-25.63%
Executive administration	531,379	2.7%	470,193	2.4%	13.01%
School administration	1,168,806	6.0%	1,225,320	6.2%	-4.61%
Business	309,558	1.6%	277,802	1.4%	11.43%
Operation and maintenance of plant	1,874,578	9.6%	1,635,739	8.3%	14.60%
Student transportation	693,012	3.5%	741,667	3.8%	-6.56%
Other	452,027	2.3%	515,271	2.6%	-12.27%
Non-instructional services	572,750	2.9%	570,629	2.9%	0.37%
Interest on long-term debt	133,725	0.7%	175,675	0.9%	-23.88%
Facilities acquisition and construction	247,305	1.3%	168,339	0.9%	46.91%
Total governmental activities	\$19,548,058	100%	\$19,645,201	100%	-0.49%
Change in net assets	(\$167,643)		\$795,672		-121.07%
Beginning net assets	\$9,448,789		\$8,653,117		9.20%
Ending net assets	\$9,281,146		\$9,448,789		-1.77%

#### Revenues

School district assessment was 46.47% of total revenues for the fiscal year ended June 30, 2012, a decrease of 3.12% from the prior year.

State of New Hampshire source intergovernmental revenues were 44.0% of total revenues for the fiscal year ended June 30, 2012, an increase of 1.33% from the prior year.

Federal revenues were 5.12% of total revenues for the fiscal year ended June 30, 2012, an increase of 0.10% from the prior year.

#### **Summary of Revenues**

The biggest share, \$17,533,401 (90.47%), of revenue was derived from local appropriations and intergovernmental sources (State of NH). The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes all revenues from local, state and federal sources.



#### **Expenses**

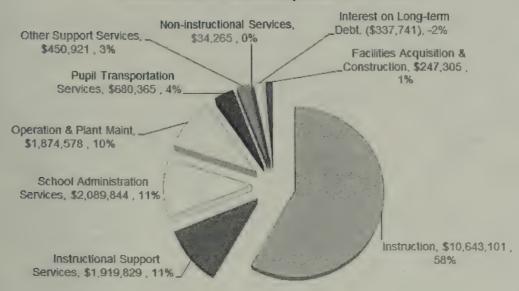
Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts for the District in areas easily compared are as follows:

- Instruction expenses were 60.46% of total net expenses for the fiscal year ended June 30, 2012, an increase of 1.18% from the prior year.
- Instructional Support service expenses were 10.91% of total net expenses for the fiscal year ended June 30, 2012, a decrease of 0.49% from the prior year.

#### **Summary of Net Expenses**

The Litchfield School District used its budgetary resources as depicted in the following chart. 71.37% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, teacher professional development, and instructional equipment. This expense statement includes expenses paid from local, state and federal appropriations. For purposes of this accrual reporting, the State Building Aid revenues of \$260,787 were applied as an offset to the interest on long-term debt.

#### School District Total Net Expenses 2011 - 2012



Highlighted changes in total net expenses include:

- An increase in Instruction spending of \$374,293 or 3.65% over the prior year
- A decrease in Instructional Support Services of \$52,545 or 2.66% under the prior year
- An increase in Operation & Plant Maintenance spending of \$239,739 or 14.66% over the prior year
- An increase in Facilities Acquisition & Construction spending of \$78,966 or 46.91% over the prior year

#### **Governmental Activities**

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

рен от на при то пр	TOTAL AND	NET COST	OF SERVICES		
	Tota	al Cost of Se	rvices		
	2012		2011		Variance
Functions / Programs					
Instruction	\$11,463,814	58.6%	\$11,699,252	59.6%	(\$235,438)
Support services	7,130,464	36.5%	7,031,306	35.8%	\$99,158
Food service program	572,750	2.9%	570,629	2.9%	\$2,121
Facilities acquisition	247,305	1.3%	168,339	0.9%	\$78,966
Unallocated					
Interest	133,725	0.7%	175,675	0.9%	(\$41,950)
	\$ 19,548,058	100%	\$ 19,645,201	100%	\$ (97,143)
	Ne	t Cost of Ser	vices		
	2012		2011		Variance
Functions / Programs				***************************************	
Instruction	\$ 10,643,101	60.5%	\$ 10,268,808	59.3%	\$ 374,293
Support services	7,015,537	39.9%	6,936,780	40.0%	\$ 78,757
Food service program	34,265	0.2%	34,293	0.2%	\$ (28)
Facilities acquisition	247,305	1.4%	168,339	1.0%	\$ 78,966
Unallocated					
Interest	(337,741)	-1.9%	(85,112)	-0.5%	(252,629)
	\$ 17,602,467	100%	\$ 17,323,108	100%	\$ 279,359

The total cost of all governmental activities in 2012 was \$19,548,058; the total net cost was \$17,602,467. The primary financing for these activities of the District was as follows:

#### Property taxes

- The amount that was paid by taxpayers through property taxes was \$10,755,595; which consisted of \$9,006,079 paid in the form of local property taxes and \$1,749,516 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$6,142,361 was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments.

#### Charges for Services

- Tuition and self-funded program revenues were received in the amount of \$49,978.
- Total food service revenues of \$538,485 consisted of food service sales and local miscellaneous revenues in the amount of \$424,911 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$113,574.

#### Operating Grants and Contributions

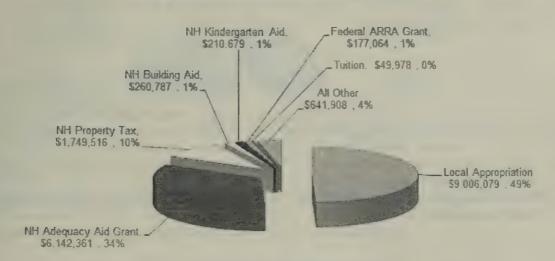
 Federal grants for instruction were received in the amount of \$884,130, which included \$177,064 in EdJobs grant monies. Local grants received totaled \$7,661.

#### INDIVIDUAL FUND ANALYSIS

#### **General Fund**

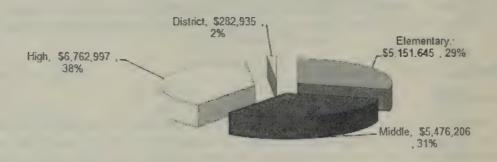
The General Fund is what most people think of as "the budget", since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 58.97% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 92.65% of the District's General Fund Budgetary Revenues. Also depicted below are expenditures and percentages by grade level and district wide including all facilities acquisition and construction expenditures, but excluding debt service and interfund transfers.

#### General Fund Budgetary Revenues 2011 - 2012

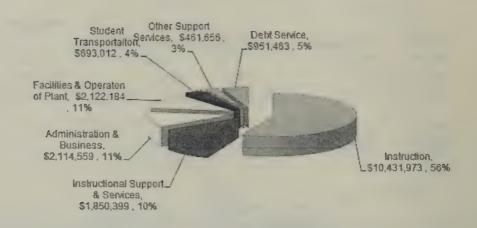


In 2012, instruction made up 55.77% of all general fund expenditures, an increase of 0.79% from the prior year, while Instructional Support and Services, including transportation, operation of plant, and administration make up 39.14% of all General Fund expenditures, a decrease of 0.62% from the prior year. The remaining 5.09% includes debt service — principal and interest, a decrease of 0.17% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

### General Fund Budgetary Expenditures by Grade Level 2011 - 2012

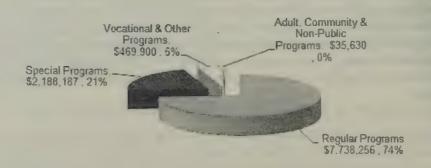


### General Fund Budgetary Expenditures by Functions 2011- 2012



The following chart examines how the direct instructional expenditures were allocated to the various programs.

### General Fund Budgetary Expenditures for Instruction 2011 - 2012



#### SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT

During fiscal year 2012, the Litchfield School District applied for and received the following significant federal grants:

- Special Education, <u>Individuals with Disabilities Education Improvement Act</u> (<u>IDEA</u>) revenues for the current period were \$302,356. These grants funded special needs services and supplies for students throughout the District.
- Education Jobs Funds (Ed Jobs) revenues for the current period were \$177,064.
- Title I, <u>Student Achievement and School Accountability Programs</u> revenues for the current period were \$172,364. These grants funded: the services of part-time reading and math tutors for all three buildings; a summer reading program for middle school students; professional development; school improvement programs; and required supplemental educational services (out-of-school tutoring).
- Title IIA, <u>Improving Teacher Quality State Grants</u> was awarded for the current period in the amount of \$33,681. This grant funded teacher professional development and a teacher mentoring program.
- A <u>Preschool Grant</u> was awarded for the current period in the amount of \$6,678. The
  grant was used to provide supplies to support special needs students.
- U. S. Department of Agriculture <u>National School Lunch Program</u> revenues for the current period were \$107,883. These revenues were used to offset the expenses of the school lunch program.

#### CAPITAL RESERVE ACCOUNTS

The district has two expendable capital reserve funds (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) classified as a "Committed" fund balance in the general fund for the basic financial statements. The District's Special Education capital reserve fund and the School Capital Improvement capital reserve fund balances increased \$1,204.06 during the year from \$154,496.52 at June 30, 2011, to \$155,700.58 at June 30, 2012. In accordance with statutory requirements, they are held in custody by the Trustees of Trust Funds of the Town of Litchfield and are only released for the restricted specific purposes of the individual funds.

#### COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- The beginning General Fund equity was \$1,155,455. General Fund revenues, consisting largely of local taxes and state aid, were \$18,238,372. General Fund expenditures, including fund transfers, were \$18,617,993. The ending fund equity for the District was \$769,784, of which \$392,494 is an unassigned fund balance, a decrease of \$379,621 from the prior year's unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.
- General Fund actual revenues were greater than the final adjusted budgeted revenues by \$65,668.
- General Fund expenditures were less than the final adjusted budgeted spending by \$326,826. These variances are absorbed in the General Fund ending balance. Significant contributors to the under spend in the general fund budget were:

- Underspend in non-SPED and non-self-funded salaries and benefits (excluding health insurance) of \$236,022, of which \$37,500 was due to not requiring the budgeted half-time kindergarten teacher and paraprofessional
- Underspend in health insurance of \$116,821 due to the actual rates for the year coming in at an average 6.0% below the guaranteed maximum rate used in developing the budget
- Underspend in utilities (electricity, fuel oil, propane and gasoline) of \$55,363 due to the above average temperatures last winter
- Self-funded programs, which do not impact the local property tax rate, were under spent by \$56,340

We are constantly monitoring our budget planning processes to improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual expenditure data.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### **Capital Assets**

On June 30, 2012, the District reported capital assets of \$11,786,179 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were no additions of land assets during the year. Capital asset additions in 2012 included: air conditioning for the CHS IT office; replacement hot water tanks at CHS; and replacement bathroom floors at LMS. The District also annually invests in new furnishings, computers and peripherals, printed media and other equipment, as needed.

Governmental Activities	2012	2011	% Variance
Land & Improvements	460,792	460,792	0.00%
Buildings & Improvements	18,958,125	18,914,049	0.23%
Vehicles	14,000	14,000	0.00%
Furniture & Equipment	191,505	166,382	15.10%
Work In Progress			
Totals at Historical Cost	19,624,422	19,555,223	0.35%
Total Accumulated Depreciation	7,838,243	7,352,296	6.61%
NET CAPITAL ASSETS	11,786,179	12,202,927	-3.42%

#### Long-Term Liabilities

On June 30, 2012, the District had \$2,085,000 of outstanding long-term debt, \$733,472 in compensated absences payable, and \$68,507 in capital leases payable long term liabilities.

The District has implemented the provisions of the Governmental Accounting Standards Board Statement 45 (GASB-45) Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB), which requires that the long-term cost of retiree health care and obligations for other OPEB benefits be determined on an

actuarial basis and reported in the District's annual financial report. The District does not explicitly subsidize health care benefits of its retirees. All retirees pay 100% of their benefit costs. However, the State of New Hampshire requires that the District include its retirees in the same insurance pool as active employees, which may result in an implicit cost to the District as the rates the District pays for its active employees may be higher due to this pooling. This higher rate cost to the District creates a GASB-45 liability to the District. The District has historically funded these higher OPEB costs on a pay-as-you-go basis.

For the fiscal year ending June 30, 2012, the annual required contribution to cover OPEB obligations was \$180,285 which was offset by District pay-as-you-go contributions of \$60,124. The net OPEB obligation as of June 30, 2012 is \$420,590. As of June 30, 2011, the date of the most recent actuarial valuation, the actuarial accrued liability for these OPEB benefits was \$1,383,635 with no actuarial value of assets, resulting in an unfunded actuarial accrued liability of \$1,383,635.

Governmental Activities	2012	2011	% Variance
General Obligation Bonds	2,085,000	2,885,000	-27.73%
Compensated Absences	733,472	743,270	-1.32%
Capital Leases Payable	68,507	11,507	495.35%
Other Post-Employment Benefits Payable	420,590	300,002	40.20%
TOTAL LONG-TERM LIABILITIES	3,307,569	3,939,779	-16.05%

#### **FUTURE BUDGETARY IMPLICATIONS**

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact on the District.

The beginning General Fund unassigned equity for the 2012-2013 fiscal year is \$392,494.

The significant activities or events which will have an impact on future district finances include:

- 1. The Litchfield School Board and the Litchfield Educational Association (teachers) have ratified a new two-year agreement to be effective with the 2013-2014 school year. The net cost increases from this new agreement, if approved by the voters in March 2013, will be \$110,329 in the 2014 fiscal year and \$162,856 in the 2015 fiscal year, and
- 2. The State of New Hampshire has approved a new funding model that changes the calculation of approved adequacy aid to be more in line with the district's current student enrollments which, with Litchfield's projected drop in students, will decrease the amount of available State revenues, and
- 3. The State of New Hampshire legislature passed new legislation in 2012 that allows school district's with voter approval to withhold up to 2.5% of the current year's net assessment of any uncommitted year-end fund balance, such fund balance to be used only for reducing the tax rate or for emergency expenditures. The School Board is planning to place an article on the warrant to ask the voters to approve the school district's ability to carry a year-end fund balance.

Questions regarding this report should be directed to Brian Cochrane, Ph. D., Superintendent of Schools or to Mr. Stephen F. Martin, Business Administrator, at (603-578-3570), or by mail at:

Litchfield School District SAU #27 1 Highlander Court Litchfield, NH 03052 **BASIC FINANCIAL STATEMENTS** 

## EXHIBIT A LITCHFIELD SCHOOL DISTRICT

Statement of Net Assets
June 30, 2012

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,212,175
Intergovernmental receivable	290,379
Other receivables	21,421
Capital assets, not being depreciated:	
Land	460,792
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	11,234,484
Equipment	90,903
Total assets	13,310,154
LIABILITIES	
Accounts payable	50,837
Accrued interest payable	45,683
Accrued salaries and benefits	581,134
Unearned revenue	43,785
Noncurrent obligations:	
Due within one year:	
Bond	800,000
Capital leases	32,252
Compensated absences	171,600
Due in more than one year:	
Bond	1,285,000
Capital leases	36,255
Compensated absences	561,872
Other postemployment benefits	420,590
Total liabilities	4,029,008
NET ASSETS	
Invested in capital assets, net of related debt	9,632,672
Restricted for food service	78,435
Unrestricted	(429,961)
Total net assets	\$ 9,281,146

## EXHIBIT B LITCHFIELD SCHOOL DISTRICT

## Statement of Activities For the Fiscal Year Ended June 30, 2012

			Program Revenu	es	Net (Expense)
		Charges	Operating	Capital	Revenue and
	*	for	Grants and	Grants and	Change In
	Expenses	Services	Contributions	Contributions	Net Assets
Governmental activities:				4	
Instruction	\$ 11,463,814	\$ 49,978	\$ 770,735	\$ -	\$ (10,643,101)
Support services:					
Student	1,508,375	-	95,625		(1,412,750)
Instructional staff	512,628		5.549	-	(507,079)
General administration	80,101	-		-	(80,101)
Executive administration	531,379		•	•	(531,379)
School administration	1,168,806				(1,168,806)
Business	309,558		-		(309,558)
Operation and maintenance of plant	1,874,578	401		-	(1,874,578)
Student transportation	693,012	12,647	_	-	(680,365)
Other	452,027		1,106	-	(450,921)
Noninstructional services	572,750	424,911	113,574		(34,265)
Interest on long-term debt	133,725	4	-	471,466	337,741
Facilities acquisition and construction	247,305	-	-	-	(247,305)
Total governmental activities	\$ 19,548,058	\$ 487,536	\$ 986,589	\$ 471,466	(17,602,467)
General revenues:					
School district assessmen	nt				9,006,079
Grants and contributions	not restricted to spe	ecific programs			8,068,941
Miscellaneous					359,804
Total general revenues					17,434,824
Change in net assets					(167,643)
Net assets, beginning	,				9,448,789
Net assets, ending					\$ 9,281,146

#### EXHIBIT C-1 LITCHFIELD SCHOOL DISTRICT

Governmental Funds Balance Sheet June 30, 2012

			Other	
			Governmental	Total
			Fund	Governmental
	General	Grants	(Food Service)	Funds
ASSETS		Agricultura de la companya della companya della companya de la companya della com		
Cash and cash equivalents	\$ 1,126,526	\$ -	\$ 85,649	\$ 1,212,175
Accounts receivable	21,073		348	21,421
Intergovernmental receivable	157,215	129,178	3,986	290,379
Interfund receivable	95,559			95,559
Total assets	\$ 1,400,373	\$ 129,178	\$ 89,983	\$ 1,619,534
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 49,015	\$ -	\$ 1,822	\$ 50,837
Accrued salaries and benefits	581,134	*		581,134
Interfund payable		95,559		95,559
Deferred revenue .	440	33,619	9,726	43,785
Total liabilities	630,589	129,178	11,548	771,315
Fund balances:				
Restricted		-	78,435	78,435
Committed	155,701			155,701
Assigned	221,589	-	m*	221,589
Unassigned	392,494			392,494
Total fund balances	769,784	•	78,435	848,219
Total liabilities and fund balances	\$ 1,400,373	\$ 129,178	\$ 89,983	\$ 1,619,534

#### EXHIBIT C-2 LITCHFIELD SCHOOL DISTRICT

#### Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets June 30, 2012

Total fund balances of	governmental funds (Exhibit C-1)		\$ 848,219
Amounts reported for gare different because	governmental activities in the Statement of Net Assets		
Capital assets used in g therefore, are not rep	overnmental activities are not financial resources, orted in the funds.		
	Cost	\$ 19,624,422	
	Less accumulated depreciation	(7,838,243)	
			11,786,179
Interfund receivables a	nd payables between governmental funds are		
eliminated on the Sta	tement of Net Assets.		
	Receivables	\$ (95,559)	
	Payables	95,559	
Interest on long-term d	ebt is not accrued in governmental funds.		
	Accrued interest payable		(45,683)
Long-term liabilities ar	e not due and payable in the current period,		
therefore, are not rep	orted in the funds.		
	Bond	\$ (2,085,000)	
	Capital leases	(68,507)	
	Compensated absences	(733,472)	
	Other postemployment benefits	(420,590)	
			(3,307,569)
Net assets of governme	ntal activities (Exhibit A)		9.281.146

#### EXHIBIT C-3 LITCHFIELD SCHOOL DISTRICT

#### Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances For the Fiscal Year Ended June 30, 2012

			Other	
			Governmental	Total
			Fund	Governmental
	General	Grants	(Food Service)	Funds
Revenues:			**************************************	*
School district assessment	\$ 9,006,079	\$ -	\$ -	\$ 9,006,079
Other local	422,430	7,661	424,911	855,002
State	8,521,630	~	5,692	8,527,322
Federal	289,437	594,693	107,882	992,012
Total revenues	18,239,576	602,354	538,485	19,380,415
Expenditures:				
Current:				
Instruction	10,431,973	500,074	**	10,932,047
Support services:				
Student	1,410,552	95,625		1,506,177
Instructional staff	518,971	5,549		524,520
General administration	118,500	-	*	118,500
Executive administration	531,379	:16		531,379
School administration	1,159,051			1,159,051
Business	305,630	ATT.	44	305,630
Operation and maintenance of plant	1,874,879	-	-	1,874,879
Student transportation	693,012		· w	693,012
Other	461,656	1,106	-	462,762
Noninstructional services	-	46	553,657	553,657
Debt service:				
Principal	800,000	*	*	800,000
Interest	151,463		·w	151,463
Facilities acquisition and construction	247,305	~	4	247,305
Total expenditures	18,704,371	602,354	553,657	19,860,382
Deficiency of revenues under expenditures	(464,795)	-	(15,172)	(479,967)
Other financing sources:				
Capital lease inception	79,124	***		79,124
Net change in fund balances	(385,671)	4	(15,172)	(400,843)
Fund balances, beginning	1,155,455		93,607	1,249,062
Fund balances, ending	\$ 769,784	\$ -	\$ 78,435	\$ 848,219

#### EXHIBIT C-4 LITCHFIELD SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended June 30, 2012

Net change in fund balances of t	total governmental funds (Exhibit C-3)		\$ (400,843)
Amounts reported for governme are different because:	ental activities in the Statement of Activities		
of Activities the cost of those lives as depreciation expense. expense exceeded capitalized	tal outlays as expenditures. In the Statement assets is allocated over their estimated useful  This is the amount by which depreciation capital outlay in the current period.	A (0.40)	
	pitalized capital outlay	\$ 69,199	
De	preciation expense	(485,947)	(11 5 = 10)
governmental funds, while the	provides current financial resources to repayment of the principal of long-term debt resources of governmental funds. Neither effect on net assets.		(416,748)
Inc	ception of capital leases	\$ (79,124)	
Pri	ncipal repayment of bond	800,000	
Pri	ncipal repayment of capital leases	22,124	
			743,000
Some expenses reported in the S	tatement of Activities do not require the use		
of current financial resources, in governmental funds.	therefore, are not reported as expenditures		
De	crease in accrued interest expense	\$ 17,738	
De	crease in compensated absence payable	9,798	
Inc	rease in other postemployment benefits liability	(120,588)	
			(93,052)
Change in net assets of governm	ental activities (Exhibit B)		\$ (167,643)
-	,		()

#### EXHIBIT D-1 LITCHFIELD SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis)

#### General Fund

For the Fiscal Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:	0.004.000	A 0 000 000	
School district assessment	\$ 9,006,079	\$ 9,006,079	\$ -
Other local	442,853	421,225	(21,628)
State	8,486,708	8,521,631	34,923
Federal	237,064	289,437	52,373
Total revenues	18,172,704	18,238,372	65,668
Expenditures:			
Current:			
Instruction	10,720,042	10,432,785	287,257
Support services:			
Student	1,408,748	1,410,711	(1,963)
Instructional staff	488,588	455,581	33,007
General administration	104,271	118,500	(14,229)
Executive administration	522,923	531,379	(8,456)
School administration	1,161,379	1,159,051	2,328
Business	286,787	291,092	(4,305)
Operation and maintenance of plant	1,993,188	1,905,232	87,956
Student transportation	786,780	693,012	93,768
Other	400,579	466,448	(65,869)
Debt service:			(,,
Principal	800,000	800,000	
Interest	151,462	151,462	
Facilities acquisition and construction	120,072	202,740	(82,668)
Total expenditures	18,944,819	18,617,993	326,826
Net change in fund balance	\$ (772,115)	(379,621)	\$ 392,494
Unassigned fund balance, beginning		772,115	
Unassigned fund balance, ending		\$ 392,494	

#### EXHIBIT D-2 LITCHFIELD SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (GAAP Basis)

#### Grants Fund

For the Fiscal Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Local	\$ -	\$ 7,661	\$ 7,661
Federal	602,341	594,693	(7,648)
Total revenues	602,341	602,354	13
Expenditures:			
Current:			
Instruction	602,341	500,074	102,267
Support services:			
Student	eq.	95,625	(95,625)
Instructional staff		5,549	(5,549)
Other		1,106	(1,106)
Total expenditures	602,341	602,354	(13)
Net change in fund balance	\$ -	-	\$ -
Fund balance, beginning		-	
Fund balance, ending		\$ -	

#### EXHIBIT E LITCHFIELD SCHOOL DISTRICT

## Fiduciary Funds Statement of Fiduciary Net Assets June 30, 2012

	Agency
ASSETS	
Cash and cash equivalents	\$ 173,267
LIABILITIES	
Due to student groups	173,267
NET ASSETS	\$ -

#### LITCHFIELD SCHOOL DISTRICT

#### NOTES TO THE BASIC FINANCIAL STATEMENTS

#### AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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## LITCHFIELD SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1-A Reporting Entity

The Litchfield School District, in Litchfield, New Hampshire (the School District) is a municipal corporation governed by an elected 5-member School Board. The accompanying financial statements of the Litchfield School District are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The reporting entity is comprised of the primary government and any other organizations (component units) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the School District is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board, and (1) the School District is able to significantly influence the programs or services performed or provided by the organizations; or (2) the School District is legally entitled to or can otherwise access the organization's resources; (3) the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the School District is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

The more significant of the School District's accounting policies are described below.

#### 1-B Basis of Presentation

Government-wide Financial Statements – The government-wide financial statements display information about the School District as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The Statement of Net Assets presents information on all of the entity's assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories; invested in capital assets, net of related debt; restricted; or unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different functions of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Vehicle maintenance, pension benefit, property and liability insurance, claims and judgments, and state assessments and charges have been allocated to major functions in order to present a more accurate and complete picture of the cost of School District services. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided; and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the School District are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental categories.

Governmental Activities – Governmental funds are identified as general and special revenue funds based upon the following guidelines:

General Fund – is the primary operating fund of the School District and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

## LITCHFIELD SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Fiduciary Fund Types – These funds account for resources held by the School District for the benefit of other parties and include the agency funds. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate Statement of Fiduciary Net Assets. These funds are as follows:

Agency Funds – are used to account for resources held by the School District in a purely custodial capacity and include the assets held for and due to the student groups for their student activity funds.

Major Funds - The School District reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Nonmajor Fund - The School District also reports one nonmajor governmental fund, the food service fund.

#### 1-C Measurement Focus

Government-wide and Fiduciary Fund Financial Statements – The government-wide and fiduciary fund financial statements, except for agency funds which have no measurement focus, are reported using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The district assessment is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current period. District assessment, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the School District. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Revenues** – Exchange Transactions – Revenue resulting from exchange transactions in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

Revenues – Nonexchange Transactions – Nonexchange transactions, in which the School District receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the School District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e. collected within 60 days) before it can be recognized.

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## LITCHFIELD SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS

#### AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

#### 1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

#### 1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

#### 1-F Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Assets.

#### 1-G Capital Assets

General capital assets are those assets of a capital nature which the School District owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$10,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	Years
Buildings and building improvements	20-30
Equipment	5-15

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

#### 1-H Deferred/Unearned Revenue

In the government-wide financial statements, deferred revenue is recognized when cash, receivables, or other assets are recorded prior to their being earned. In the governmental fund financial statements, deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide Statement of Net Assets, deferred revenue is classified as unearned revenue.

#### 1-I Compensated Absences

The School District's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

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# LITCHFIELD SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

#### 1-J Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statements.

#### 1-K Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

#### 1-L Equity/Fund Balance Classifications

Government-wide Statements - Equity is classified as net assets and displayed in two components:

- a) Invested in capital assets, net of related debt Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b) Unrestricted net assets All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental Fund Balances Classification – The Litchfield School District has previously implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for fiscal year ending June 30, 2012. GASB Statement No. 54 established fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The School District has classified Federal grant and food service funds within this category.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. Legislative body votes relative to the use of unassigned fund balance at year-end, including expendable trust funds which are legally segregated for funding specific expenditures, in addition to non-lapsing appropriations, are included in this classification.

Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the general fund. The School District has assigned funds consisting of encumbrances in the general fund at year-end.

Unassigned - This classification includes the residual fund balance for the general fund.

The details of the fund balances are included in Note 10 – Governmental Fund Balances. As discussed in Note 1-C, restricted funds are used first as appropriate, followed by committed resources, and then assigned resources, as appropriate opportunities arise. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

# LITCHFIELD SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

#### 1-M Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the Statement of Net Assets.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

#### 1-N Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

#### NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### 2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general and grants fund, as well as the nonmajor food service fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2012, \$772,115 of the beginning general fund unassigned fund balance was applied for this purpose.

#### 2-B Budgetary Reconciliation to GAAP Basis

The School District employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues and Expenditures – Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

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Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

## NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues:		
Per Exhibit D-1 (budgetary basis)	\$	18,238,372
Adjustments:		
Basis difference:		
Capital lease inception		79,124
GASB Statement No. 54:		
Interest earnings related to the expandeable trust		1,204
Per Exhibit C-3 (GAAP basis)	\$	18,318,700
Expenditures:	******************	
Per Exhibit D-1 (budgetary basis)	\$	18,617,993
Adjustments:	Ť	
Basis difference:		
Encumbrances, beginning		228,843
Encumbrances, ending		(221,589)
Capital lease inception		79,124
Per Exhibit C-3 (GAAP basis)	\$	18,704,371
	1	

#### DETAILED NOTES ON ALL FUNDS

#### NOTE 3 - RECEIVABLES

Receivables at June 30, 2012, consisted of accounts and intergovernmental amounts arising from grants, and trust funds in the custody of the Town of Litchfield Trustees of Trust Funds. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

#### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 consisted of the following:

		Balance, beginning	Addition:	dditions Retirements		Balance, ending		
At cost:		ocgnamig	Addition		reme	ments	-	cuding
Not being depreciated:								
Land	\$	460,792	\$	•	\$	-	\$	460,792
Being depreciated:								
Buildings and building improvements		18,914,049	44,07	6				18,958,125
Equipment		180,382	25,12	3		-		205,505
Total capital assets being depreciated	-	19,094,431	69,19	9			-	19,163,630
Total capital assets	-	19,555,223	69,19	9		sui.	-	19,624,422
Less accumulated depreciation:				-			-	
Buildings and building improvements		(7,257,494)	(466,14	7)		~		(7,723,641)
Equipment		(94,802)	(19,80	0)		œ		(114,602)
Total accumulated depreciation		(7,352,296)	(485,94	7)		-	-	(7,838,243)
Net book value, capital assets being depreciated		11,742,135	(416,74	8)		-		11,325,387
Net book value, all capital assets	\$	12,202,927	\$ (416,74	8)	\$	*	\$	11,786,179

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## NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 409,203
Support services:	
Operation and maintenance of plant	57,651
Noninstructional services	19,093
Total depreciation expense	\$ 485,947

#### NOTE 5 - INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash at June 30, 2012, are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 95,559

#### NOTE 6 - DEFERRED/UNEARNED REVENUE

Deferred/unearned revenue at June 30, 2012 consists of the following:

General fund:		
Fees collected in advance for miscellaneous programs	\$	440
Grants fund		
Federal grant revenue collected in advance of eligible expenditures being made	3	3,619
Nonmajor food service fund:		
Student lunch fees received in advance		9,726
Total deferred/unearned revenue	\$ 4	3,785

#### NOTE 7 - LONG-TERM LIABILITIES

Changes in the School District's long-term obligations consisted of the following for the year ended June 30, 2012:

	General	Capital	Compensated	Other	
	Obligation	Leases	Absences	Postemployment	
	Bond Payable	Payable	Payable	Benefits	Total
Balance, beginning	\$ 2,885,000	\$ 11,507	\$ 743,270	\$ 300,002	\$ 3,939,779
Additions		79,124	w.	120,588	199,712
Reductions	(800,000)	(22,124)	(9,798)		(831,922)
Balance, ending	\$ 2,085,000	\$ 68,507	\$ 733,472	\$ 420,590	\$ 3,307,569

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Long-term liabilities payable are comprised of the following:

Canani abligation hand southle.	 Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2012	Current Portion
General obligation bond payable: High School construction	\$ 11,685,500	2000	2015	4.50-5.25	\$ 2,085,000	\$ 800,000
Capital leases payable:						
Music equipment	\$ 27,277	2009	2013	15.15	6,159	6,159
Computer equipment	\$ 79,124	2012	2015	9.42	62,348	26,093
					68,507	32,252
Compensated absences payable:						
Vested sick leave					259,070	67,515
Accrued vacation leave					149,488	16,374
Vested retirement stipend					324,914	87,711
					733,472	171,600
Other postemployment benefits					420,590	-
Total					\$ 3,307,569	\$ 203,852

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2012, including interest payments, are as follows:

Fiscal Year Ending			
June 30,	Principal	Interest	Total
2013	\$ 800,000	\$ 109,463	\$ 909,463
2014	800,000	67,463	867,463
2015	485,000	25,463	510,463
Totals	\$ 2,085,000	\$ 202,389	\$ 2,287,389

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

### NOTE 8 - CAPITAL LEASES

The School District has entered into certain capital lease agreements under which the related equipment will become the property of the School District when all the terms of the lease agreements are met.

The annual requirements to amortize the capital leases payable as of June 30, 2012, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal		I	nterest	Total	
2013	\$	32,252	\$	5,699	\$	37,951
2014		28,660		2,199		30,859
2015		7,595		119		7,714
Totals	\$	68,507	\$	8,017	\$	76,524

Amortization of lease equipment under capital assets is included with depreciation expense.

### NOTE 9 - GOVERNMENTAL ACTIVITIES NET ASSETS

Governmental activities net assets reported on the government-wide Statement of Net Assets at June 30, 2012 include the following:

Invested in capital assets, net of related debt:	
Net property, buildings, and equipment	\$ 11,786,179
Less:	
General obligation bond payable	(2,085,000)
Capital leases payable	(68,507)
Total invested in capital assets, net of related debt	9,632,672
Unrestricted	(351,526)
Total net assets	\$ 9,281,146

None of the net assets are restricted by enabling legislation.

### NOTE 10 - GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2012 include the following:

General Fund – The general fund has an unassigned fund balance of \$392,494. Also reported in the general fund is \$155,701 committed fund balance related to the expendable trust funds and \$221,589 in assigned for encumbrances.

Other Funds - The nonmajor food service fund has a restricted fund balance of \$78,435.

### NOTE 11 - EMPLOYEE RETIREMENT PLAN

The School District participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2012, the School District contributed 13.95% for teachers and 11.09% for other employees for the month of July 2011. For the remainder of the fiscal year, rates were adjusted to 11.39% for teachers and 8.80% for other employees. The contribution requirements for the fiscal years 2010, 2011, and 2012 were \$733,149, \$753,404, and \$973,009, respectively, which were paid in full in each year.

### NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

GASB Statement No. 45, as amended by GASB Statement No. 57, was implemented by the School District during the 2008-2009 fiscal year, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. Nevertheless, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The School District has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

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The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2012:

Annual required contribution/OPEB cost	\$ 180,285
Interest on Net OPEB obligation to end of year	8,074
Net OPEB amortization adjustment	(7,647)
Contributions made (pay-as-you-go)	 (60,124)
Increase in net OPEB obligation	120,588
Net OPEB obligation, beginning	300,002
Net OPEB obligation, ending	\$ 420,590

The School District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2012 was as follows:

	Annual			
	Required	Actual		
Fiscal Year	Contribution	Contributions	Percentage	Net OPEB
Ended	(ARC)	(pay-as-you-go)	Contributed	Obligation
June 30, 2012	\$180,252	\$60,124	0.00	\$420,590

As of June 30, 2011, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,383,635, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,383,635. The covered payroll (annual payroll of active employees covered by the plan) was \$8,501,171 during fiscal year 2012, and the ratio of the UAAL to the covered payroll was 16.28%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2011 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual health care cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2011 was 30 years.

### NOTE 13 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2012, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. These entities are considered public entity risk pools currently operating as common risk management and insurance programs for member School Districts and cities.

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The Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2011 to July 1, 2012 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The estimated net contribution from the Litchfield School District billed and paid for the year ended June 30, 2012 was \$48,726 for workers' compensation and \$71,510 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

### NOTE 14 - CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

### NOTE 15 - GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

The following GASB pronouncements were effective for the School District for the fiscal year ended June 30, 2012; however, neither GASB Statement impacted these financial statements:

GASB Statement No. 57, OPEB Measurements by Agent Employers and Agent Multiple Employee Plans, issued in December 2009, and

GASB Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions (an amendment of GASB Statement No. 53), issued July 2011.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements during the fiscal year that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements, issued November 2010, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership.

GASB Statement No. 61, The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34, issued November 2010, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, issued January 2011, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to enhance the usefulness of the Codification of the Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements.

GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, issued July 2011, will be effective for the School District beginning with its year ending June 30, 2013. This Statement is intended to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future.

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GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, issued March 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

GASB Statement No. 66, Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62, issued March 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

GASB Statement No. 67, Financial Reporting for Pension Plans, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2014. GASB Statement No. 68, Accounting and Financial Reporting for Pensions, issued in June 2012, will be effective for the School District beginning with its fiscal year ending June 30, 2015. The guidance contained in these two statements will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

### NOTE 16 - SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the Balance Sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the Balance Sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the Balance Sheet date, but arose after the date. Management has evaluated subsequent events through January 16, 2013, the date the June 30, 2012 financial statements were issued, and no events occurred that require recognition or disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

### EXHIBIT F. LITCHFIELD SCHOOL DISTRICT

### Schedule of Funding Progress for Other Postemployment Benefit Plan For the Fiscal Year Ended June 30, 2012

		Actuarial				UAAL as
	Actuarial	Accrued	Unfunded			a Percentage
Actuarial	Value of	Liability	AAL	Funded	Covered	of Covered
Valuation	Assets	(AAL)	(UAAL)	Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	([b-a]/c)
July 1, 2010	\$ -	\$ 1,383,635	\$ 1,383,635	0.00%	\$ 8,501,171	16.28%

### LITCHFIELD SCHOOL DISTRICT NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED
JUNE 30, 2012

### Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, as amended in December 2009 by GASB Statement No. 57, Exhibit F represents the actuarial determined costs associated with the School District's other postemployment benefits for the fiscal year ended June 30, 2012.

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INDIVIDUAL FUND SCHEDULES

### . SCHEDULE 1 LITCHFIELD SCHOOL DISTRICT

### Major General Fund

Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) For the Fiscal Year Ended June 30, 2012

School district assessment:	Estimated	Actual	Variance Positive (Negative)
Current appropriation	\$ 9,006,079	\$ 9,006,079	\$ -
Other local sources:			
Tuition	79,230	49,978	(29,252)
Transportation	8,000	12,647	4,647
Investment earnings	2,500	1,787	(713)
Impact fees	343,213	353,213	10,000
Miscellaneous	9,910	3,600	(6,310)
Total from other local sources	442,853	421,225	(21,628)
State sources:			
Equitable education aid	6,142,361	6,142,361	-
Adequacy aid (tax)	1,749,516	1,749,516	40
School building aid	260,787	260,787	-
Kindergarten aid	207,261	210,679	3,418
Catastrophic aid	124,783	155,070	30,287
Vocational aid	2,000	2,624	624
Other	•	594	594
Total from state sources	8,486,708	8,521,631	34,923
Federal sources:			
Medicaid	60,000	112,373	52,373
Education jobs fund	177,064	177,064	-
Total from federal sources	237,064	289,437	52,373
Total revenues	18,172,704	\$ 18,238,372	\$ 65,668
Use of fund balance to reduce school district assessment	772,115		
Total revenues and use of fund balance	\$ 18,944,819		

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### SCHEDULE 2 LITCHFIELD SCHOOL DISTRICT

### Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 1,071	\$ 8,050,264	\$ 7,738,747	\$ 1,916	\$ 310,672
Special programs	33	2,119,912	2,187,696	-	(67,751)
Vocational programs	-	27,040	27,953	~	(913)
Adult and community programs	All .	6,609	8,332	•	(1,723)
Other	-	516,217	469,245	-	46,972
Total instruction	1,104	10,720,042	10,431,973	1,916	287,257
Support services:					
Student	1,125	1,408,748	1,410,552	1,284	(1,963)
Instructional staff	-	488,588	439,848	15,733	33,007
General administration		104,271	118,500	-	(14,229)
Executive administration		522,923	531,379		(8,456)
School administration		1,161,379	1,159,051	•	2,328
Business	17,382	286,787	305,630	2,844	(4,305)
Operation and maintenance of plant	57,627	1,993,188	1,874,879	87,980	87,956
Student transportation		786,780	693,012		93,768
Other	1,605	400,579	461,656	6,397	(65,869)
Total support services	77,739	7,153,243	6,994,507	114,238	122,237
Debt service:					
Principal of long-term debt	46	800,000	800,000	<b>,-</b>	-
Interest on long-term debt		151,462	151,462	~	-
Total debt service	4	951,462	951,462	-	-
Facilities acquisition and construction	150,000	120,072	247,305	105,435	(82,668)
Total appropriations, expenditures, and encumbrances	\$ 228,843	\$ 18,944,819	\$ 18,625,247	\$ 221,589	\$ 326,826

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### SCHEDULE 3 LITCHFIELD SCHOOL DISTRICT

### Major General Fund

Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012

Unassigned fund balance, beginning		\$ 772,115
Changes: Unassigned fund balance used to reduce school district assessment		(772,115)
2011-2012 Budget summary: Revenue surplus (Schedule 1) Unexpended balance of appropriations (Schedule 2) 2011-2012 Budget surplus	\$ 65,668 326,826	392,494
Unassigned fund balance, ending		\$ 392,494

### SCHEDULE 4 LITCHFIELD SCHOOL DISTRICT

Student Activities Funds

### Combining Schedule of Changes in Student Activities Funds For the Fiscal Year Ended June 30, 2012

C.J	Balance, beginning	Additions	Deductions	Balance, ending
Schools:				
Campbell High	\$ 108,838	\$ 336,556	\$ 314,674	\$ 130,720
Litchfield Middle	45,573	184,965	196,435	34,103
Griffin Memorial	8,049	25,708	25,313	8,444
Totals	\$ 162,460	\$ 547,229	\$ 536,422	\$ 173,267

SINGLE AUDIT ACT SCHEDULES
AND INDEPENDENT AUDITOR'S REPORTS



### PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the School Board Litchfield School District Litchfield, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District, as of and for the year ended June 30, 2012, which collectively comprise the Litchfield School District's basic financial statements and have issued our report thereon dated January 16, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control over Financial Reporting

Management of the Litchfield School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Litchfield School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Litchfield School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Litchfield School District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination or deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Litchfield School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the School Board, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



### PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the School Board Litchfield School District Litchfield, New Hampshire

### Compliance

We have audited the Litchfield School District's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on the Litchfield School District's major federal program for the year ended June 30, 2012. The Litchfield School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Litchfield School District's management. Our responsibility is to express an opinion on the Litchfield School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Litchfield School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Litchfield School District's compliance with those requirements.

In our opinion, the Litchfield School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

### Internal Control over Compliance

Management of the Litchfield School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Litchfield School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Litchfield School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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### Litchfield School District

Independent Auditors Report on Compliance with Requirements that Could have a Direct and Material Effect on each Major Program and on Internal Control over compliance in Accordance with OMB Circular A-133

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

\*\*Sugary G. Colly, CPA\*\*

January 16, 2013

PLODZIK & SANDERSON Professional Association

### SCHEDULE I LITCHFIELD SCHOOL DISTRICT Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2012

### **SECTION I - SUMMARY OF AUDITOR'S RESULTS**

### A. Financial Statements

- 1. The auditor's report expresses an unqualified opinion on the financial statements.
- 2. There were no material weaknesses identified relating to the internal control over financial reporting.
- 3. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over financial reporting.
- 4. There were no instances of noncompliance material to the financial statements identified.

### B. Federal Awards

- 1. There were no material weaknesses identified relating to the internal control over major programs.
- 2. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over major programs.
- 3. The auditor's report on compliance for major programs expresses an unqualified opinion.
- 4. There are no audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133.
- 5. The program tested as a major program is the Special Education Cluster.
- 6. The threshold for distinguishing between Types A and B programs was \$300,000.
- 7. The Litchfield School District was determined to be a low-risk auditee.

### **SECTION II - FINANCIAL STATEMENT FINDINGS**

### NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

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### SCHEDULE II LITCHFIELD SCHOOL DISTRICT Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through the State of New Hampshire Department of Education			
CHILD NUTRITION CLUSTER			
School Breakfast Program	10.553	N/A	\$ 1,185
National School Lunch Program (note 3)	10.555	N/A	105,660
Special Milk Program for Children  CLUSTER TOTAL	10.556	N/A	1,038
U.S. DEPARTMENT OF EDUCATION			
Passed Through the State of New Hampshire  Department of Education			
TITLE I, PART A CLUSTER			
Title I Grants to Local Educational Agencies:			
Title I - Part A	84.010	10079	32,984
Title I - SINI / DINI GMS	84.010	10241	4,840
Title I - SINI / DINI LMS	84.010	10242	489
Title I - Part A	84.010	20079	87,086
Title I - SINI / DINI GMS Title I - SINI / DINI LMS	84.010	20241	21,755
	84.010	20242	22,837
Title I Grants to Local Educational Agencies, Recovery Act  CLUSTER TOTAL	84.389	N/A	2,373 172,364
SPECIAL EDUCATION CLUSTER			
Special Education - Grants to States:	*		
IDEA - B	84.027	22514	302,356
POMS Mini Grant	84.027	22713	435
Special Education - Preschool Grants	84.173	22514	6,678
Special Education - Grants to States, Recovery Act	84.391	N/A	73,447
Special Education - Preschool Grants, Recovery Act	84.392	N/A	33
CLUSTER TOTAL			382,949
Safe and Drug-Free Schools and Communities - State Grants	84.186	16460	5,700
Improving Teacher Quality State Grants:			
Title II - Part A	84.367	14840	2,312
Title II - Part A	84.367	14872	19,537
Title II - Part A	84.367	24872	11,832
PROGRAM TOTAL			33,681
Education Jobs Fund	84.410	N/A	177,064

### LITCHFIELD SCHOOL DISTRICT

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### FOR THE YEAR ENDED JUNE 30, 2012

### Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal grant activity of the Litchfield School District under programs of the federal government for the year ended June 30, 2012. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of the Litchfield School District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Litchfield School District.

### Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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### Note 3. Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities on the date received.

### **Litchfield School District**

### Statement of Actual Expenditures for Special Education Programs and Services

	2	010 - 2011	2	011 2012
EXPENDITURES				
Instruction	\$ 2	2,525,157.33	\$ 2	2,459,557.62
Related Services	\$	607,929.74	\$	548,883.93
Administration	\$	199,347.25	\$	227,122.25
Legal	\$	3,819.00	\$	15,453.59
Transportation	\$	218,701.98	\$	187,842.33
<b>Total Expenditures</b>	\$ 3	3,554,955.30	\$ 3	3,438,859.72
REVENUES				
NH Catastrophic Aid	\$	258,403.55	\$	155,070.07
IDEA Grant	\$	289,929.38	\$	302,355.69
ARRA IDEA Grant	\$	139,541.90	\$	73,447.42
Preschool Grant	\$	10,874.90	\$	6,677.51
ARRA Preschool Grant	\$	4,433.97	\$	33.19
Medicaid	\$	119,773.31	\$	112,372.74
Tuition	\$	16,565.00	\$	6,094.72
<b>Total Revenues</b>	\$	839,522.01	\$	656,051.34

### Department of Special Services Student Census of Disabilities December 2012

DISABILITIES	IN DISTRICT	OUT OF DISTRICT	TOTAL
Hearing Impaired, Speech/Language Impairment, Visual Impairment	39	3	42
Orthopedic Impairment, Other Health Impairment, Multiple Disabilities, Autism	38	2	40
Intellectual Disability, Developmental Delay	35	1	36
Learning Disabilities	58	1	59
Emotional Disturbance	9	4	13
TOTAL	179	11	190

### SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Litchfield, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014

### **IMPORTANT:**

Please read RSA 32:5 applicable to all municipalities.

- 1.Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date):	January 25, 2013
	COMMITTEE sign in ink.
	n contained in this form and to the best of my belief it is true, correct and comp
	430000
	Janua George
- Company	- Cylet Cal
A Lish	
Jeak Stan	

### THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DI	RA USE ONLY	

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)230-5090

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RR. for Vear 7/1/2011 Current y Curr	S 3 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Budget Committee's Approp.   Ensuing Fiscal Year (Recommended)   AND Recommended   7,863,634   187,479   2,754,041   81,864   29,000   468,486   67,107   8,388
### A 1	1 1 2 8	81 8
Inservices 1 7,738,256 7, and and a figure of Plant 1 1,874,875 7, and and a figure of Plant 1 1,874,879 1,874,879 1,975,630 1	80 0 0 0	8 8
ns 1 2,188,187 2,  ns 1 27,953  d. Programs 1 441,947  ege Ed. Programs 1 8,332  ege Ed. Programs 1 439,847  ervices 1 1,410,551 1,  tingency d  tinge	2	8
Vocational Programs         1         27,953           Other Programs         1         441,947           Non-Public Programs         1         27,298           Adult/Continuing Ed. Programs         1         8,332           Community/Jr. College Ed. Programs         1         8,332           Community Service Programs         1         1,410,551         1,           Support Services         1         1,410,551         1,           Instructional Staff Services         1         118,500           CENERAL ADMINISTRATION         1         118,500           School Board Contingency         1         118,500           Other School Board         1         118,500           EXECUTIVE ADMINISTRATION         1         1159,051         1           SAU Management Services         1         1,159,051         1           School Administration Service         1         1,159,051         1           Business         1         1,874,879         1		
Other Programs         1         441,947           Non-Public Programs         1         27,298           Adult/Continuing Ed. Programs         1         8,332           Community/Jr.College Ed. Programs         1         8,332           Community Service Programs         1         1,410,551         1,           Student Support Services         1         1,410,551         1,           Instructional Staff Services         1         439,847         1           School Board Abministration         1         118,500         1           SAU Management Services         1         118,500         1           All Other Administration Services         1         1,159,051         1           School Administration Service         1         1,159,051         1           Business         1         1,874,879         1		
Non-Public Programs         1         27,298           Adult/Continuing Ed. Programs         1         8,332           Community/Jr. College Ed. Programs         1         8,332           Community/Jr. College Ed. Programs         1         1,410,551         1,           Support Services         1         1,410,551         1,           Instructional Staff Services         1         439,847         1           Instructional Staff Services         1         118,500         1           School Board Contingency         1         118,500         1           Other School Board Services         1         118,500         1           SAU Management Services         1         1,159,051         1           School Administration Service         1         1,159,051         1           Business         1         1,874,879         1           Operation & Maintenance of Plant         1         1,874,879         1		67,107
Adult/Continuing Ed. Programs         1         8,332           Community/Jr. College Ed. Programs         Community Service Programs           Support Services         1         1,410,551         1,           Student Support Services         1         439,847         1,           Instructional Staff Services         1         439,847         1           School Board Contingency         1         118,500         1           School Board Contingency         1         118,500         1           EXECUTIVE ADMINISTRATION         SAU Management Services         1         11,159,051         1           School Administration         1         1,159,051         1           Business         1         1,1874,879         1           Operation & Maintenance of Plant         1         1,874,879         1	1	
Community/Jr.College Ed. Programs         Community/Jr.College Ed. Programs         Community/Jr.College Ed. Programs           SUPPORT SERVICES           Student Support Services         1         1,410,551         1,           Student Support Services         1         439,847         1,           Instructional Staff Services         1         439,847         1,           School Board Contingency         1         118,500         1           EXECUTIVE ADMINISTRATION           SAU Management Services         1         1,159,051         1           School Administration Service         1         1,159,051         1           Business         1         1,1874,879         1           Operation & Maintenance of Plant         1         1,874,879         1		
Community Service Programs         1 </td <td></td> <td></td>		
SUPPORT SERVICES           Student Support Services         1         1,410,551         1,1           Instructional Staff Services         1         439,847         1           GENERAL ADMINISTRATION         1         118,500           EXECUTIVE ADMINISTRATION           SAU Management Services           All Other Administration         1         1,159,051         1           School Administration Service         1         1,159,051         1           Business         1         1,874,879         1           Operation & Maintenance of Plant         1         1,874,879         1		
Student Support Services         1         1,410,551         1,           Instructional Staff Services         1         439,847         1           GENERAL ADMINISTRATION           School Board         1         118,500           EXECUTIVE ADMINISTRATION           SAU Management Services         1         531,379           All Other Administration         1         1,159,051         1           School Administration Service         1         305,630         1           Business         1         1,874,879         1           Operation & Maintenance of Plant         1         1,874,879         1		
GENERAL ADMINISTRATION         439,847           GENERAL ADMINISTRATION         1           School Board Contingency         1         118,500           Other School Board EXECUTIVE ADMINISTRATION         1         118,500           SAU Management Services         1         531,379         1           All Other Administration Service         1         1,159,051         1           Business         1         305,630         1           Operation & Maintenance of Plant         1         1,874,879         1	,111 1,577,563	1,566,624 10,940
FATION  TRATION  S  1 118,500  S  1 531,379  rice 1 1,159,051 1  305,630  1 305,630  1 1,874,879 1	,538 678,548	621,358 57,190
School Board Contingency         1         118,500           EXECUTIVE ADMINISTRATION         1         118,500           SAU Management Services         1         531,379           All Other Administration         1         1,159,051         1           School Administration Service         1         305,630         1           Business         1         1,874,879         1           Operation & Maintenance of Plant         1         1,874,879         1		
EXECUTIVE ADMINISTRATION         118,500           SAU Management Services         1           All Other Administration         1           School Administration Service         1           Business         1           Operation & Maintenance of Plant         1           1         1,874,879           1         1,874,879		
EXECUTIVE ADMINISTRATION           SAU Management Services         1         531,379         1           All Other Administration         1         1,159,051         1           School Administration         1         305,630         1           Business         1         1,874,879         1	,953 114,182	110,682 3,500
SAU Management Services       1       531,379         All Other Administration       1       1,159,051       1         School Administration Service       1       305,630       1         Business       1       1,874,879       1		
All Other Administration         1         531,379           School Administration Service         1         1,159,051         1           Business         1         305,630         1           Operation & Maintenance of Plant         1         1,874,879         1		
School Administration Service         1         1,159,051         1           Business         1         305,630         1           Operation & Maintenance of Plant         1         1,874,879         1	,237 540,978	540,978
Business         1         305,630           Operation & Maintenance of Plant         1         1,874,879         1	,771 1,225,893	1,221,818 4,076
Operation & Maintenance of Plant 1 1,874,879	,592 301,335	301,335
	,163 2,127,224	2,028,752 98,472
2700-2799 Student Transportation 1 693,012 832,819	,819 887,277	877,931 9,346
2800-2999 Support Service Central & Other 1 461,656 508,067	,067 461,660	461,651
NON-INSTRUCTIONAL SERVICES		
3100 Food Service Operations		
3200 Enterprise Operations		

Acct.*	PURPOSE OF APPROPRIATIONS (RSA 32:3.V) FACILITIES ACQUISITION AND CONSTRUCTION	OP Bud WARR. ART.#	4 Expenditures for Year 7/1/2011 to 6/30/2012	5 Appropriations Current Year As Approved by DRA	6 7 School Board's Appropriations Ensuing Fiscal Year (Recommended) (Not Recommended)	8 Budget Committee's Approp. Ensuing Fiscal Year (Recommended) (Not Recommended)	эр. mended)
	Site Acquisition Site Improvement		134,112		53,501	-	53,500
4300	Architectural/Engineering Educational Specification Develop.						
4500	Building Acquisition/Construction Building Improvement Services Other Facilities Acquisition and Construction		113,193	99,754	50,253	36,253	14,000
5110	OTHER OUTLAYS Debt Service - Principal	-	800.000	800.000	800.000	800.000	
5120	Debt Service - Interest	-	151,463	109,463	67,463	67,463	
	FUND TRANSFERS						
5220-5221	To Food Service	1	553,658	585,046	598,476	598,476	
5222-5229	To Other Special Revenue	-	602,354	275,000	575,000	575,000	
5230-5239	To Capital Projects						
5254	To Agency Funds						
5300-5399	Intergovernmental Agency Alloc.						
	SUPPLEMENTAL						
	DEFICIT						
	Operating Budget Total	-	19,781,258	20,744,730	21,519,353 0	20,990,591	528,762

# Budget - School District of Litchfield, NH FY 2014

MS-27

## \*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes;

3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

-	2	3	4	5	9	7	8	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Expenditures for Year 7/1/2011 to 6/30/2012	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Ensuing F (Recommended)	School Board's Appropriations Ensuing Fiscal Year ecommended) (Not Recommended)	Budget Comm Ensuing F (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year commended) (Not Recommended)
5251	To Capital Reserves							
5252	To Expendable Trust							
5253	To Non-Expendable Trusts							
SPI	SPECIAL ARTICLES RECOMMENDED							

## \*\*INDIVIDUAL WARRANT ARTICLES\*\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already

available; or 4) Deficit appropriations for the current year which must be funded through taxation.

School Board's Appropriations Ensuing Fiscal Year (Recommended) (Not Recommended)	200	(Recommended) (Not Recommended) (Recomm	110,329 110,329					000 017
WARR. ART.#		ART.#	2					110 329
Expenditures Appropriations for Year 7/1/2011 Prior Year As to 6/30/2012 Approved by DRA		Aį	0 0					
PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		(RSA 32:3,V)	New Teachers' Contract					INDIVIDUAL ARTICI ES RECOMMENDED
Acct#		Acct.#	Various	1				DIVIDNI

Rev. 10/10

2 3 4 5 6 Revised School Board's Budget WARR. Revenues **Estimated** Committee's SOURCE OF REVENUE Est. Revenues Acct.# ART.# **Current Year** Revenues **REVENUE FROM LOCAL SOURCES** 14,000 14,000 14,000 1300-1349 **Tuition** 8.000 8.000 8.000 1400-1449 Transportation Fees 1,425 1,425 1.425 Earnings on Investments 1500-1599 459,261 474,126 474,126 Food Service Sales 1600-1699 76,273 67,107 67,107 Student Activities 1700-1799 1800-1899 Community Services Activities 127,000 10,000 10,000 Other Local Sources 1900-1999 **REVENUE FROM STATE SOURCES** 260,787 260,787 260,787 3210 School Building Aid 86,250 86,250 86,250 Kindergarten Aid 3220 Kindergarten Building Aid 3215 156,151 120,000 120,000 3230 Catastrophic Aid 2.000 2,000 2.000 3240-3249 Vocational Aid Adult Education 3250 7.000 7.000 7,000 3260 Child Nutrition **Driver Education** 3270 3290-3299 Other State Sources **REVENUE FROM FEDERAL SOURCES** 235,000 275,000 275,000 Federal Program Grants 4100-4539 4540 Vocational Education Adult Education 4550 118,760 117,350 117,350 4560 Child Nutrition 340.000 300,000 300.000 4570 Disabilities Programs Medicaid Distribution 60.000 60,000 60,000 4580 4590-4999 Other Federal Sources (except 4810) 4810 Federal Forest Reserve OTHER FINANCING SOURCES 5110-5139 Sale of Bonds or Notes 5221 Transfer from Food Service-Spec.Rev.Fund 5222 Transfer from Other Special Revenue Funds Transfer from Capital Project Funds 5230 5251 Transfer from Capital Reserve Funds

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1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
	OTHER FINANCING SOURCES (Cont.)				
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FYless RAN, Revenue Last FY				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		392,494	100,000	100,000
	Total Estimated Revenue & Credits		2,344,401	1,903,045	1,903,045

### \*\*BUDGET SUMMARY\*\*

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	20,744,730	21,519,353	20,990,591
Special Warrant Articles Recommended (from page 4)	0	0	0
Individual Warrant Articles Recommended (from page 4)	0	110,329	110,329
TOTAL Appropriations Recommended	20,744,730	21,629,682	21,100,920
Less: Amount of Estimated Revenues & Credits (from above)	2,344,401	1,903,045	1,903,045
Less: Amount of State Education Tax/Grant	6,147,683	5,774,900	5,774,900
Estimated Amount of Local Taxes to be Raised For Education	12,252,646	13,951,737	13,422,975

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$2,023,346 (See Supplemental Schedule With 10% Calculation)

### **BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

(For Calculating 10% Maximum Increase) (RSA 32:18, 19, & 32:21)

### VERSION #2: Use if you have Collective Bargaining Cost Items

LOCAL GOVERNMENTAL UNIT: Litchfield School District FISCAL YEAR END: 2014

Col. A

	RECOMMENDED AMOUNT		
1. Total <b>RECOMMENDED</b> by Budget Committee (see budget MS7, 27,or 37)	21,100,922		
LESS EXCLUSIONS: 2. Principal: Long-Term Bonds & Notes	(800,000)		
3. Interest: Long-Term Bonds & Notes	(67,463)		
4. Capital Outlays Funded From Long- Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	< 867,463 >		
7. Amount <b>recommended</b> less recommended exclusion amounts (Line 1 less Line 6)	20,233,459		
8. Line 7 times 10%	2,023,346		Col. C
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	23,124,268	Col. B	(Col. B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 110,329	Cost items voted	Amt. voted above recommended

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED At meeting, add Line 9 + Column C.

\$ 23,124,268

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's <u>recommended</u> budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

### DEFAULT BUDGET OF THE SCHOOL

OF: Litchfield, NH

Fiscal Year From July 1, 2013 to June 30, 2014

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

- 1. Use this form to list the default budget calculation in the appropriate columns.
- 2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
- 3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

### SCHOOL BOARD

OI

### Budget Committee if RSA 40:14-b is adopted

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

P.O. BOX 487, CONCORD, NH 03302-0487 (603)230-5090

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

MS-DS Rev. 12/11

### Default Budget - School District of Litchfield, NH FY 2014

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
	INSTRUCTION				
1100-1199	Regular Programs	7,982,471	1,309	(1,419)	7,982,360
1200-1299	Special Programs	2,494,471	323,408	(5,283)	2,812,596
1300-1399	Vocational Programs	27,040	1,960		29,000
1400-1499	Other Programs	469,960	5,220		475,180
1500-1599	Non-Public Programs	76,273			76,273
1600-1699	Adult/Continuing Ed. Programs	1			1
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
	SUPPORT SERVICES (2000-2999)				
2000-2199	Student Support Services	1,503,111	59,249	(1,307)	1,561,053
2200-2299	Instructional Staff Services	521,538	958		522,496
	GENERAL ADMINISTRATION				
2310 840	School Board Contingency				
2310-2319	Other School Board	105,953	922		106,875
	EXECUTIVE ADMINISTRATION				
2320-310	SAU Management Services				
2320-2399	All Other Administration	629,237	(95,007)		534,230
2400-2499	School Administration Service	1,167,771	58,396		1,226,167
2500-2599	Business	294,592	2,526		297,118
2600-2699	Operation & Maintenance of Plant	1,962,163	17,901	(16,564)	1,963,500
2700-2799	Student Transportation	832,819	63,280		896,099
2800-2999	Support Service Central & Other	508,067	(75,006)		433,061
	NON-INSTRUCTIONAL SERVICES				
3100	Food Service Operations				
3200	Enterprise Operations				
	FACILITIES ACQUISITION AND CONSTRUCTION				
4100	Site Acquisition				
4200	Site Improvement				
4300	Architectural/Engineering				
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction				
4600	Building Improvement Services	99,754	(52,940)		46,814
4900	Other Facilities Acquisition and Construction Services				MS-DS

MS-DS Rev. 10/10

### Default Budget - School District of Litchfield, NH FY 2014

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
Alexand.	OTHER OUTLAYS (5000-5999)				PROFESSION
5110	Debt Service - Principal	800,000			800,000
5120	Debt Service - Interest	109,463	(42,000)		67,463
	FUND TRANSFERS	Maria California			
5220-5221	To Food Service	585,046	14,699		599,745
5222-5229	To Other Special Revenue	575,000			575,000
5230-5239	To Capital Projects				
5254	To Agency Funds				
5300-5399	Intergovernmental Agency Alloc.				
-	SUPPLEMENTAL				
	DEFICIT				
	TOTAL	20,744,730	284,874	(24,573)	21,005,031

### Please use the box below to explain increases or reductions in columns 4 & 5.

Acct#	Explanation for Increases	Acct#	Explanation for Reductions
1100-1199	Increased benefit costs.	1100-1199	Decrease in contracted retirement payments.  Music instrument lease. New furniture & equipment.
1200-1299	Scheduled salary increases. Increased benefit costs. IEP required increases in SPED staff and professional services.	1200-1299	Lower out-of-district tuition. New furniture & equipment.
1300-1399	Increased costs of vocational education tuition.	2000-2199	New furniture.
1400-1499	Contracted salary and increased benefit costs.	2320-2399	Decrease in contracted separation payments.
2000-2199	Scheduled salary increases. Increased benefit costs. Additional SPED services required by IEP's. Increased 504 costs. Increase in alternate education tuition rates.	2500-2599	GASB actuarial services.
2200-2299	Scheduled salary increases. Increased benefit costs.	2600-2699	LMS parking lot sealing and CHS ADA ramp & patio.
2310-2319	Scheduled salary and increased benefit costs.	2800-2999	LGC return of surplus refund.
2400-2499	Scheduled salary increases. Increased benefit costs.	4600	Termination of portable lease.
2500-2599	Scheduled salary increases. Increased benefit costs, Increase in software lease costs.	5120	Reduction in bond interest.
2600-2699	Scheduled salary increases. Increased benefit costs.		
2700-2799	Increase in contracted prices. IEP required increases.		
5220-5221	Scheduled salary increases. Increased benefit costs, Higher food prices required by law.		

MS-DS Rev. 10/10

### Office of the Superintendent of Schools

1 Highlander Court
Litchfield, NH 03052
578-3570
D. Brian Cochrane, Ph.D., Superintendent
Stephen Martin, Business Administrator
Julie Heon, Director Curriculum and Instruction
Deborah Mahoney, Director Human Resources
Devin Bandurski, Director Special Services
Kyle Hancock, Director of Technology
Hilda Lawrence, Director Food Service

### **Griffin Memorial School**

229 Charles Bancroft Highway Litchfield, NH 03052 424-5931 Scott Thompson, Principal Connie Faro, Assistant Principal

### **Litchfield Middle School**

19 McElwain Drive Litchfield, NH 03052 424-2133 Thomas Lecklider, Principal Kerry Finnegan, Assistant Principal

### Campbell High School

1 Highlander Court Litchfield, NH 03052 546-0300 Laurie Rothhaus, Principal Christopher Corkery, Assistant Principal



### **EMERGENCY TELEPHONE NUMBERS**

Ambulance		911
Fire		911
Police		911
	BUSINESS TELEPHONE NUMBERS	
Animal Control		424-4047
Building Inspector		424-4592
Planning Board		424-2131
Police Chief		424-4047
Public Library		424-4044
Selectmen		424-4046
	-OFFICE HOURS-	
Selectmen's Office		Town Hall
	Monday-Friday 8:00a.m 4:00p.m.	
Town Clerk & Tax Collector		Town Hall
	Monday 10:00a.m 6:00p.m.	
	Tuesday-Friday 7:30a.m 3:00p.m.	
Ruilding Department		Town Hall
building Department	Monday-Friday 8:00a.m 4:00p.m.	TOWIT Hall
Dodella I thoron		

Public Library......

Monday-Closed; Tuesday, Wednesday, Thursday-10:00a.m. to 8:00p.m. Friday-10:00a.m. to 6:00p.m.; Saturday-9:00a.m. to 12:00p.m. No Saturday hours during the months of July & August Closed Holidays

Solid Waste Facility Hours......

Sunday-9:00a.m. to Noon-Brush & Landfill Only Wednesday-3:00p.m. to 7:00p.m.; Thursday-7:00a.m. to Noon Friday-4:00p.m. to 8:00p.m.; Saturday-7:00a.m. to 4:00p.m.

http://www.litchfieldnh.gov/

### **SCHOOLS**

Campbell High School
1 Highlander Court
(603) 546-0300
Laurie Rothhaus, Principal

Uitchfield Middle School
9 McElwain Drive
(603) 424-2133
Tom Lecklider, Principal

Griffin Memorial School 229 Charles Bancroft Hwy (603) 424-5931 Scott Thompson, Principal

SAU 27 (603) 578-3570

http://www.litchfieldsd.org/